AGGREGRATED INFORMATION FOR NATIONAL
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**363,512,141**	**98,297,448**	**27.0%**	**98,297,448**	**27.0%**	**103,584,084**	**30.2%**	**(5.1%)**
Property rates	63,394,949	18,518,362	29.2%	18,518,362	29.2%	17,108,879	29.6%	8.2%
Property rates - penalties and collection charges	23,431	60,377	257.7%	60,377	257.7%	64,776	34.8%	(6.8%)
Service charges - electricity revenue	112,480,841	28,901,132	25.7%	28,901,132	25.7%	35,528,479	32.7%	(18.7%)
Service charges - water revenue	39,805,282	10,014,617	25.2%	10,014,617	25.2%	10,951,415	28.6%	(8.6%)
Service charges - sanitation revenue	15,972,523	3,614,558	22.6%	3,614,558	22.6%	3,874,184	25.3%	(6.7%)
Service charges - refuse revenue	11,505,121	3,014,901	26.2%	3,014,901	26.2%	2,868,051	26.4%	5.1%
Service charges - other	692,034	146,321	21.1%	146,321	21.1%	337,299	32.4%	(56.6%)
Rental of facilities and equipment	2,790,750	590,203	21.1%	590,203	21.1%	506,485	20.7%	16.5%
Interest earned - external investments	4,309,935	890,869	20.7%	890,869	20.7%	873,438	18.3%	2.0%
Interest earned - outstanding debtors	6,152,712	2,092,341	34.0%	2,092,341	34.0%	1,240,012	24.4%	68.7%
Dividends received	6,918	379	5.5%	379	5.5%	13,477	260.9%	(97.2%)
Fines	5,000,824	471,237	9.4%	471,237	9.4%	663,455	13.5%	(29.0%)
Licences and permits	1,024,643	270,053	26.4%	270,053	26.4%	255,616	27.0%	5.6%
Agency services	2,202,491	365,683	16.6%	365,683	16.6%	418,394	17.9%	(12.6%)
Transfers recognised - operational	85,385,720	27,552,912	32.3%	27,552,912	32.3%	25,261,084	33.0%	9.1%
Other own revenue	12,211,368	1,773,349	14.5%	1,773,349	14.5%	3,451,856	26.8%	(48.6%)
Gains on disposal of PPE	552,597	20,154	3.6%	20,154	3.6%	167,184	38.2%	(87.9%)
Operating Expenditure	**368,198,356**	**75,400,641**	**20.5%**	**75,400,641**	**20.5%**	**70,783,593**	**20.5%**	**6.5%**
Employee related costs	109,285,582	23,419,073	21.4%	23,419,073	21.4%	22,304,851	22.4%	5.0%
Remuneration of councillors	4,333,085	892,702	20.6%	892,702	20.6%	834,584	20.9%	7.0%
Debt impairment	21,045,411	3,885,996	18.5%	3,885,996	18.5%	3,310,610	16.7%	17.4%
Depreciation and asset impairment	31,565,323	4,552,797	14.4%	4,552,797	14.4%	4,235,784	14.1%	7.5%
Finance charges	8,913,746	1,322,878	14.8%	1,322,878	14.8%	1,307,901	13.5%	1.1%
Bulk purchases	103,820,512	27,205,888	26.2%	27,205,888	26.2%	24,435,132	25.1%	11.3%
Other Materials	11,975,748	1,449,063	12.1%	1,449,063	12.1%	1,702,873	13.7%	(14.9%)
Contracted services	40,504,474	6,011,913	14.8%	6,011,913	14.8%	5,449,418	17.7%	10.3%
Transfers and grants	4,184,555	724,054	17.3%	724,054	17.3%	733,818	18.0%	(1.3%)
Other expenditure	32,498,604	5,876,167	18.1%	5,876,167	18.1%	6,447,721	16.9%	(8.9%)
Loss on disposal of PPE	71,315	60,109	84.3%	60,109	84.3%	20,901	41.1%	187.6%
Surplus/(Deficit)	**(4,686,214)**	**22,896,807**		**22,896,807**		**32,800,491**		
Transfers recognised - capital	39,589,846	4,818,834	12.2%	4,818,834	12.2%	6,081,273	14.7%	(20.8%)
Contributions recognised - capital	-	-		-	-	-		-
Contributed assets	328,305	8,462	2.6%	8,462	2.6%	35,187	5.2%	(76.0%)
Surplus/(Deficit) after capital transfers and contributions	**35,231,938**	**27,724,103**		**27,724,103**		**38,916,951**		
Taxation	307,833	13,498	4.4%	13,498	4.4%	14,784	3.7%	(8.7%)
Surplus/(Deficit) after taxation	**34,924,105**	**27,710,605**		**27,710,605**		**38,902,167**		
Attributable to minorities	(8,783)	(42,249)	481.0%	(42,249)	481.0%	6	-	(704,254.6%)
Surplus/(Deficit) attributable to municipality	**34,915,322**	**27,668,356**		**27,668,356**		**38,902,173**		
Share of surplus/ (deficit) of associate	-	(0)	-	(0)	-	-	-	(100.0%)
Surplus/(Deficit) for the year	**34,915,322**	**27,668,356**		**27,668,356**		**38,902,173**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**73,411,081**	**6,587,855**	**9.0%**	**6,587,855**	**9.0%**	**7,520,988**	**10.6%**	**(12.4%)**
National Government	37,884,064	4,051,986	10.7%	4,051,986	10.7%	4,865,374	12.3%	(16.7%)
Provincial Government	2,172,510	257,687	11.9%	257,687	11.9%	325,670	15.9%	(20.9%)
District Municipality	48,220	1,315	2.7%	1,315	2.7%	28	.1%	4,646.0%
Other transfers and grants	214,493	10,762	5.0%	10,762	5.0%	56,591	10.3%	(81.0%)
Transfers recognised - capital	**40,319,286**	**4,321,749**	**10.7%**	**4,321,749**	**10.7%**	**5,247,663**	**12.4%**	**(17.6%)**
Borrowing	16,195,667	755,960	4.7%	755,960	4.7%	926,962	7.0%	(18.4%)
Internally generated funds	16,154,174	1,404,029	8.7%	1,404,029	8.7%	1,234,394	8.7%	13.7%
Public contributions and donations	741,954	106,117	14.3%	106,117	14.3%	111,969	13.4%	(5.2%)
Capital Expenditure Standard Classification	**73,411,081**	**6,587,855**	**9.0%**	**6,587,855**	**9.0%**	**7,520,988**	**10.6%**	**(12.4%)**
Governance and Administration	**8,509,766**	**457,744**	**5.4%**	**457,744**	**5.4%**	**636,120**	**8.6%**	**(28.0%)**
Executive & Council	2,215,192	162,480	7.3%	162,480	7.3%	124,305	5.3%	30.7%
Budget & Treasury Office	6,095,877	96,525	1.6%	96,525	1.6%	134,676	3.4%	(28.3%)
Corporate Services	198,697	198,739	100.0%	198,739	100.0%	377,139	36.0%	(47.3%)
Community and Public Safety	**11,419,929**	**771,247**	**6.8%**	**771,247**	**6.8%**	**832,903**	**7.5%**	**(7.4%)**
Community & Social Services	1,963,260	152,366	7.8%	152,366	7.8%	170,302	8.1%	(10.5%)
Sport And Recreation	1,705,364	121,828	7.1%	121,828	7.1%	86,614	6.3%	40.7%
Public Safety	912,188	77,874	8.5%	77,874	8.5%	63,699	6.3%	22.3%
Housing	6,576,591	399,995	6.1%	399,995	6.1%	452,270	7.2%	(11.6%)
Health	262,525	19,185	7.3%	19,185	7.3%	60,018	17.8%	(68.0%)
Economic and Environmental Services	**19,205,700**	**1,738,059**	**9.0%**	**1,738,059**	**9.0%**	**2,227,236**	**11.3%**	**(22.0%)**
Planning and Development	2,546,821	269,279	10.6%	269,279	10.6%	300,962	9.9%	(10.5%)
Road Transport	16,500,419	1,466,682	8.9%	1,466,682	8.9%	1,920,044	11.5%	(23.6%)
Environmental Protection	158,460	2,098	1.3%	2,098	1.3%	6,230	6.8%	(66.3%)
Trading Services	**33,572,355**	**3,598,448**	**10.7%**	**3,598,448**	**10.7%**	**3,782,962**	**11.9%**	**(4.9%)**
Electricity	7,892,435	805,697	10.2%	805,697	10.2%	846,624	10.5%	(4.8%)
Water	17,470,766	1,996,376	11.4%	1,996,376	11.4%	2,217,921	13.6%	(10.0%)
Waste Water Management	6,799,968	718,171	10.6%	718,171	10.6%	644,648	10.6%	11.4%
Waste Management	1,409,186	78,205	5.5%	78,205	5.5%	73,771	5.7%	6.0%
Other	**703,331**	**22,356**	**3.2%**	**22,356**	**3.2%**	**41,767**	**7.0%**	**(46.5%)**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**375,418,899**	**107,159,190**	**28.5%**	**107,159,190**	**28.5%**	**102,029,886**	**28.4%**	**5.0%**
Property rates, penalties and collection charges	58,047,211	14,356,358	24.7%	14,356,358	24.7%	13,237,452	24.6%	8.5%
Service charges	164,083,303	39,741,870	24.2%	39,741,870	24.2%	35,439,514	22.5%	12.1%
Other revenue	**23,020,799**	**10,607,187**	**46.1%**	**10,607,187**	**46.1%**	**11,106,790**	**50.1%**	**(4.5%)**
Government - operating	82,222,715	30,792,860	37.5%	30,792,860	37.5%	28,722,604	37.6%	7.2%
Government - capital	40,123,637	9,565,071	23.8%	9,565,071	23.8%	12,134,419	28.7%	(21.2%)
Interest	7,917,976	2,095,711	26.5%	2,095,711	26.5%	1,388,096	18.3%	51.0%
Dividends	3,258	133	4.1%	133	4.1%	1,011	1.8%	(86.8%)
Payments	**(311,113,336)**	**(93,511,628)**	**30.1%**	**(93,511,628)**	**30.1%**	**(86,641,471)**	**29.6%**	**7.9%**
Suppliers and employees	(298,263,368)	(91,750,820)	30.8%	(91,750,820)	30.8%	(84,928,084)	30.4%	8.0%
Finance charges	(8,756,937)	(1,025,382)	11.7%	(1,025,382)	11.7%	(945,916)	10.3%	8.4%
Transfers and grants	(4,093,032)	(735,426)	18.0%	(735,426)	18.0%	(767,471)	20.3%	(4.2%)
Net Cash from/(used) Operating Activities	**64,305,563**	**13,647,561**	**21.2%**	**13,647,561**	**21.2%**	**15,388,415**	**22.8%**	**(11.3%)**
Cash Flow from Investing Activities								
Receipts	**506,319**	**152,242**	**30.1%**	**152,242**	**30.1%**	**1,610,120**	**68.0%**	**(90.5%)**
Proceeds on disposal of PPE	1,136,118	63,981	5.6%	63,981	5.6%	1,518,451	146.1%	(95.8%)
Decrease in non-current debtors	249,855	65,681	26.3%	65,681	26.3%	(30,353)	(20.5%)	(316.4%)
Decrease in other non-current receivables	58,688	56,326	96.0%	56,326	96.0%	86,592	34.7%	(35.0%)
Decrease (increase) in non-current investments	(938,342)	(33,746)	3.6%	(33,746)	3.6%	35,429	3.8%	(195.3%)
Payments	**(70,119,518)**	**(8,792,807)**	**12.5%**	**(8,792,807)**	**12.5%**	**(9,129,317)**	**13.3%**	**(3.7%)**
Capital assets	(70,119,518)	(8,792,807)	12.5%	(8,792,807)	12.5%	(9,129,317)	13.3%	(3.7%)
Net Cash from/(used) Investing Activities	**(69,613,199)**	**(8,640,565)**	**12.4%**	**(8,640,565)**	**12.4%**	**(7,519,197)**	**11.3%**	**14.9%**
Cash Flow from Financing Activities								
Receipts	**15,695,211**	**3,628,184**	**23.1%**	**3,628,184**	**23.1%**	**7,004,744**	**52.3%**	**(48.2%)**
Short term loans	99,272	1,509,298	1,520.4%	1,509,298	1,520.4%	3,192,328	630.9%	(52.7%)
Borrowing long term/refinancing	15,399,058	2,208,354	14.3%	2,208,354	14.3%	3,760,317	29.7%	(41.3%)
Increase (decrease) in consumer deposits	196,881	(89,468)	(45.4%)	(89,468)	(45.4%)	52,098	23.4%	(271.7%)
Payments	**(4,660,551)**	**(1,015,740)**	**21.8%**	**(1,015,740)**	**21.8%**	**(1,598,608)**	**20.6%**	**(36.5%)**
Repayment of borrowing	(4,660,551)	(1,015,740)	21.8%	(1,015,740)	21.8%	(1,598,608)	20.6%	(36.5%)
Net Cash from/(used) Financing Activities	**11,034,660**	**2,612,444**	**23.7%**	**2,612,444**	**23.7%**	**5,406,136**	**96.3%**	**(51.7%)**
Net Increase/(Decrease) in cash held	**5,727,024**	**7,619,441**	**133.0%**	**7,619,441**	**133.0%**	**13,275,354**	**200.0%**	**(42.6%)**
Cash/cash equivalents at the year begin:	44,200,010	38,975,377	88.2%	38,975,377	88.2%	42,737,533	98.3%	(8.8%)
Cash/cash equivalents at the year end:	**49,927,034**	**46,594,818**	**93.3%**	**46,594,818**	**93.3%**	**56,012,887**	**111.7%**	**(16.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4,138,767	8.7%	2,232,109	4.7%	1,821,694	3.8%	39,198,761	82.7%	47,391,331	29.8%	60,907	.1%	5,134,443	10.8%
Trade and Other Receivables from Exchange Transactions - Electricity	6,904,725	31.3%	1,838,226	8.3%	1,160,599	5.3%	12,157,661	55.1%	22,061,211	13.9%	7,330	-	2,206,718	10.0%
Receivables from Non-exchange Transactions - Property Rates	6,529,874	18.8%	1,882,460	5.4%	2,257,025	6.5%	24,097,226	69.3%	34,766,585	21.9%	16,366	-	4,579,494	13.2%
Receivables from Exchange Transactions - Waste Water Management	1,416,928	9.5%	675,569	4.5%	653,347	4.4%	12,219,531	81.7%	14,965,375	9.4%	31,450	.2%	1,139,667	7.6%
Receivables from Exchange Transactions - Waste Management	1,013,445	8.1%	492,202	3.9%	414,542	3.3%	10,648,590	84.7%	12,568,779	7.9%	23,403	.2%	817,074	6.5%
Receivables from Exchange Transactions - Property Rental Debtors	124,784	5.0%	40,795	1.6%	27,489	1.1%	2,297,178	92.2%	2,490,246	1.6%	1,795	.1%	211,556	8.5%
Interest on Arrear Debtor Accounts	631,776	4.4%	405,002	2.8%	463,802	3.2%	12,833,900	89.5%	14,334,482	9.0%	8,835	.1%	945,220	6.6%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	661	12.1%	147	2.7%	136	2.5%	4,508	82.7%	5,453	-	2,323	42.6%	-	-
Other	42,405	.4%	73,400	.7%	192,091	1.9%	9,984,262	97.0%	10,292,157	6.5%	9,971	.1%	989,012	9.6%
Total By Income Source	**20,803,366**	**13.1%**	**7,639,909**	**4.8%**	**6,990,726**	**4.4%**	**123,441,617**	**77.7%**	**158,875,618**	**100.0%**	**162,379**	**.1%**	**16,023,184**	**10.1%**
Debtors Age Analysis By Customer Group														
Organs of State	1,182,856	11.8%	396,666	4.0%	1,341,930	13.4%	7,107,982	70.9%	10,029,435	6.3%	(106)	-	1,129,197	11.3%
Commercial	7,740,171	29.9%	1,650,310	6.4%	1,007,265	3.9%	15,458,757	59.8%	25,856,502	16.3%	(592)	-	2,136,097	8.3%
Households	11,335,660	9.9%	5,269,116	4.6%	4,441,039	3.9%	93,972,518	81.7%	115,018,333	72.4%	266,009	.2%	12,207,156	10.6%
Other	544,679	6.8%	323,817	4.1%	200,492	2.5%	6,902,360	86.6%	7,971,348	5.0%	(102,933)	(1.3%)	550,734	6.9%
Total By Customer Group	**20,803,366**	**13.1%**	**7,639,909**	**4.8%**	**6,990,726**	**4.4%**	**123,441,617**	**77.7%**	**158,875,618**	**100.0%**	**162,379**	**.1%**	**16,023,184**	**10.1%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	7,146,449	31.0%	1,109,762	4.8%	2,014,041	8.7%	12,792,095	55.5%	23,062,346	45.5%
Bulk Water	1,873,738	20.6%	191,606	2.1%	631,294	6.9%	6,401,037	70.4%	9,097,674	18.0%
PAYE deductions	539,791	75.5%	16,831	2.4%	22,452	3.1%	135,864	19.0%	714,937	1.4%
VAT (output less input)	44,776	76.9%	(12)	-	4,131	7.1%	9,359	16.1%	58,255	.1%
Pensions / Retirement	456,706	71.6%	12,341	1.9%	4,003	.6%	165,128	25.9%	638,177	1.3%
Loan repayments	248,868	23.1%	11,861	1.1%	303,311	28.1%	515,238	47.7%	1,079,279	2.1%
Trade Creditors	6,291,310	66.2%	493,388	5.2%	629,167	6.6%	2,093,930	22.0%	9,507,794	18.8%
Auditor-General	47,785	35.3%	8,779	6.5%	1,042	.8%	77,607	57.4%	135,213	.3%
Other	4,150,370	65.2%	239,243	3.8%	127,777	2.0%	1,844,607	29.0%	6,361,997	12.6%
Total	**20,799,793**	**41.1%**	**2,083,797**	**4.1%**	**3,737,218**	**7.4%**	**24,034,865**	**47.4%**	**50,655,673**	**100.0%**

Contact Details

Municipal Manager		
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: BUFFALO CITY (BUF)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**6,517,222**	**1,795,279**	**27.5%**	**1,795,279**	**27.5%**	**1,645,052**	**26.5%**	**9.1%**
Property rates	1,421,961	415,439	29.2%	415,439	29.2%	343,475	28.0%	21.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1,971,883	470,967	23.9%	470,967	23.9%	415,902	23.0%	13.2%
Service charges - water revenue	563,043	138,371	24.6%	138,371	24.6%	140,832	29.4%	(1.7%)
Service charges - sanitation revenue	322,143	87,745	27.2%	87,745	27.2%	95,774	26.2%	(8.4%)
Service charges - refuse revenue	294,388	63,846	21.7%	63,846	21.7%	86,591	25.7%	(26.3%)
Service charges - other	20,829	9,595	46.1%	9,595	46.1%	9,116	38.7%	5.3%
Rental of facilities and equipment	17,563	4,834	27.5%	4,834	27.5%	3,680	15.9%	31.4%
Interest earned - external investments	140,961	27,802	19.7%	27,802	19.7%	33,670	21.4%	(17.4%)
Interest earned - outstanding debtors	41,807	13,138	31.4%	13,138	31.4%	12,230	33.2%	7.4%
Dividends received	-	-	-	-	-	-	-	-
Fines	16,591	3,173	19.1%	3,173	19.1%	4,381	47.8%	(27.6%)
Licences and permits	14,597	2,936	20.1%	2,936	20.1%	3,892	22.2%	(24.6%)
Agency services	31,270	5,084	16.3%	5,084	16.3%	-	-	(100.0%)
Transfers recognised - operational	1,471,673	503,942	34.2%	503,942	34.2%	453,311	33.1%	11.2%
Other own revenue	188,513	45,522	24.1%	45,522	24.1%	33,936	11.4%	34.1%
Gains on disposal of PPE	-	2,886	-	2,886	-	8,262	-	(65.1%)
Operating Expenditure	**6,513,298**	**1,861,976**	**28.6%**	**1,861,976**	**28.6%**	**1,437,364**	**23.2%**	**29.5%**
Employee related costs	1,961,118	472,891	24.1%	472,891	24.1%	446,107	25.5%	6.0%
Remuneration of councillors	65,035	15,231	23.4%	15,231	23.4%	13,538	21.4%	12.5%
Debt impairment	343,696	85,924	25.0%	85,924	25.0%	79,447	25.0%	8.2%
Depreciation and asset impairment	896,426	445,987	49.8%	445,987	49.8%	186,551	24.0%	139.1%
Finance charges	59,818	10,129	16.9%	10,129	16.9%	5,663	10.4%	78.9%
Bulk purchases	1,698,510	543,076	32.0%	543,076	32.0%	479,804	30.4%	13.2%
Other Materials	86,376	11,748	13.6%	11,748	13.6%	18,425	-	(36.2%)
Contracted services	857,589	132,746	15.5%	132,746	15.5%	101,066	259.4%	31.3%
Transfers and grants	60,526	23,662	39.1%	23,662	39.1%	29,381	9.6%	(19.5%)
Other expenditure	484,205	120,581	24.9%	120,581	24.9%	77,384	5.9%	55.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**3,924**	**(66,697)**		**(66,697)**		**207,688**		
Transfers recognised - capital	803,900	27,386	3.4%	27,386	3.4%	94,039	11.8%	(70.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**807,825**	**(39,312)**		**(39,312)**		**301,726**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**807,825**	**(39,312)**		**(39,312)**		**301,726**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**807,825**	**(39,312)**		**(39,312)**		**301,726**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**807,825**	**(39,312)**		**(39,312)**		**301,726**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**1,753,142**	**122,873**	**7.0%**	**122,873**	**7.0%**	**127,625**	**7.8%**	**(3.7%)**
National Government	803,900	77,164	9.6%	77,164	9.6%	94,500	11.9%	(18.3%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**803,900**	**77,164**	**9.6%**	**77,164**	**9.6%**	**94,500**	**11.9%**	**(18.3%)**
Borrowing	69,000	-	-	-	-	-	-	-
Internally generated funds	880,242	45,709	5.2%	45,709	5.2%	33,126	4.2%	38.0%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**1,753,142**	**122,873**	**7.0%**	**122,873**	**7.0%**	**127,625**	**7.8%**	**(3.7%)**
Governance and Administration	**292,651**	**31,690**	**10.8%**	**31,690**	**10.8%**	**10,928**	**8.4%**	**190.0%**
Executive & Council	55,340	29,461	53.2%	29,461	53.2%	479	1.8%	6,054.4%
Budget & Treasury Office	237,311	2,230	.9%	2,230	.9%	10,449	10.7%	(78.7%)
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**193,125**	**4,891**	**2.5%**	**4,891**	**2.5%**	**6,468**	**2.0%**	**(24.4%)**
Community & Social Services	21,820	2,244	10.3%	2,244	10.3%	-	-	(100.0%)
Sport And Recreation	57,950	1,685	2.9%	1,685	2.9%	61	.1%	2,677.5%
Public Safety	7,700	330	4.3%	330	4.3%	2	-	16,447.6%
Housing	104,755	31	-	31	-	6,403	3.4%	(99.5%)
Health	900	601	66.8%	601	66.8%	2	-	26,462.4%
Economic and Environmental Services	**498,719**	**50,374**	**10.1%**	**50,374**	**10.1%**	**40,924**	**7.5%**	**23.1%**
Planning and Development	202,957	19,396	9.6%	19,396	9.6%	14,555	5.2%	33.3%
Road Transport	291,335	30,536	10.5%	30,536	10.5%	26,357	9.7%	15.9%
Environmental Protection	4,427	442	10.0%	442	10.0%	12	-	3,510.3%
Trading Services	**689,248**	**35,580**	**5.2%**	**35,580**	**5.2%**	**67,527**	**10.8%**	**(47.3%)**
Electricity	129,450	3,872	3.0%	3,872	3.0%	5,440	3.7%	(28.8%)
Water	198,451	13,834	7.0%	13,834	7.0%	24,029	18.5%	(42.4%)
Waste Water Management	283,394	17,362	6.1%	17,362	6.1%	37,882	13.3%	(54.2%)
Waste Management	77,952	512	.7%	512	.7%	176	.3%	191.5%
Other	**79,400**	**338**	**.4%**	**338**	**.4%**	**1,779**	**7.7%**	**(81.0%)**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**6,956,414**	**1,663,407**	**23.9%**	**1,663,407**	**23.9%**	**1,708,621**	**25.7%**	**(2.6%)**
Property rates, penalties and collection charges	1,315,314	296,042	22.5%	296,042	22.5%	288,725	25.5%	2.5%
Service charges	2,934,363	542,238	18.5%	542,238	18.5%	610,969	21.9%	(11.2%)
Other revenue	**248,395**	**45,321**	**18.2%**	**45,321**	**18.2%**	**56,733**	**15.3%**	**(20.1%)**
Government - operating	1,471,673	512,826	34.8%	512,826	34.8%	453,311	33.1%	13.1%
Government - capital	803,900	226,041	28.1%	226,041	28.1%	252,983	31.8%	(10.6%)
Interest	182,768	40,939	22.4%	40,939	22.4%	45,900	23.6%	(10.8%)
Dividends	-	-	-	-	-	0	4.5%	(100.0%)
Payments	**(5,273,176)**	**(1,596,160)**	**30.3%**	**(1,596,160)**	**30.3%**	**(1,352,977)**	**27.8%**	**18.0%**
Suppliers and employees	(5,152,832)	(1,562,985)	30.3%	(1,562,985)	30.3%	(1,319,093)	27.8%	18.5%
Finance charges	(59,818)	(10,129)	16.9%	(10,129)	16.9%	(5,663)	10.4%	78.9%
Transfers and grants	(60,526)	(23,046)	38.1%	(23,046)	38.1%	(28,221)	44.1%	(18.3%)
Net Cash from/(used) Operating Activities	**1,683,238**	**67,247**	**4.0%**	**67,247**	**4.0%**	**355,644**	**19.9%**	**(81.1%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(1,753,142)**	**(122,873)**	**7.0%**	**(122,873)**	**7.0%**	**(94,039)**	**5.9%**	**30.7%**
Capital assets	(1,753,142)	(122,873)	7.0%	(122,873)	7.0%	(94,039)	5.9%	30.7%
Net Cash from/(used) Investing Activities	**(1,753,142)**	**(122,873)**	**7.0%**	**(122,873)**	**7.0%**	**(94,039)**	**5.9%**	**30.7%**
Cash Flow from Financing Activities								
Receipts	**69,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	69,000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(59,667)**	**(8,907)**	**14.9%**	**(8,907)**	**14.9%**	**(8,246)**	**16.7%**	**8.0%**
Repayment of borrowing	(59,667)	(8,907)	14.9%	(8,907)	14.9%	(8,246)	16.7%	8.0%
Net Cash from/(used) Financing Activities	**9,333**	**(8,907)**	**(95.4%)**	**(8,907)**	**(95.4%)**	**(8,246)**	**(41.8%)**	**8.0%**
Net Increase/(Decrease) in cash held	**(60,571)**	**(64,533)**	**106.5%**	**(64,533)**	**106.5%**	**253,359**	**112.9%**	**(125.5%)**
Cash/cash equivalents at the year begin:	1,703,855	1,613,989	94.7%	1,613,989	94.7%	1,690,102	73.7%	(4.5%)
Cash/cash equivalents at the year end:	**1,643,284**	**1,549,456**	**94.3%**	**1,549,456**	**94.3%**	**1,943,461**	**77.2%**	**(20.3%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	50,157	10.6%	57,339	12.1%	22,295	4.7%	345,124	72.7%	474,916	23.1%	-	-	2,586	1.0%
Trade and Other Receivables from Exchange Transactions - Electricity	104,016	51.2%	21,998	10.8%	8,671	4.3%	68,335	33.7%	203,020	9.9%	-	-	4,550	2.0%
Receivables from Non-exchange Transactions - Property Rates	111,667	20.9%	47,845	9.0%	98,059	18.4%	276,266	51.8%	533,836	25.9%	-	-	4,483	1.0%
Receivables from Exchange Transactions - Waste Water Management	24,366	13.8%	11,851	6.7%	10,311	5.8%	130,485	73.7%	177,013	8.6%	-	-	1,979	1.0%
Receivables from Exchange Transactions - Waste Management	19,809	8.8%	10,331	4.6%	7,627	3.4%	188,166	83.3%	225,933	11.0%	-	-	1,800	1.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	41	100.0%	41	-	-	-	-	-
Interest on Arrear Debtor Accounts	5,961	2.9%	5,969	2.9%	5,546	2.7%	189,245	91.5%	206,721	10.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13,130	5.6%	8,765	3.7%	8,205	3.5%	205,806	87.2%	235,906	11.5%	-	-	273	-
Total By Income Source	**329,105**	**16.0%**	**164,098**	**8.0%**	**160,715**	**7.8%**	**1,403,468**	**68.2%**	**2,057,386**	**100.0%**	**-**	**-**	**15,671**	**1.0%**
Debtors Age Analysis By Customer Group														
Organs of State	22,375	16.6%	19,802	14.7%	76,873	57.0%	15,732	11.7%	134,782	6.6%	-	-	-	-
Commercial	163,024	25.6%	38,511	6.0%	20,607	3.2%	415,661	65.2%	637,803	31.0%	-	-	3,604	1.0%
Households	143,706	11.2%	105,786	8.2%	63,235	4.9%	972,075	75.7%	1,284,802	62.4%	-	-	12,067	1.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**329,105**	**16.0%**	**164,098**	**8.0%**	**160,715**	**7.8%**	**1,403,468**	**68.2%**	**2,057,386**	**100.0%**	**-**	**-**	**15,671**	**1.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	123,080	100.0%	-	-	-	-	-	-	123,080	24.6%
Bulk Water	26,187	100.0%	-	-	-	-	-	-	26,187	5.2%
PAYE deductions	25,756	100.0%	-	-	-	-	-	-	25,756	5.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	29,699	100.0%	-	-	-	-	-	-	29,699	5.9%
Loan repayments	19,511	100.0%	-	-	-	-	-	-	19,511	3.9%
Trade Creditors	230,588	100.0%	-	-	-	-	-	-	230,588	46.1%
Auditor-General	1,453	100.0%	-	-	-	-	-	-	1,453	.3%
Other	43,454	100.0%	-	-	-	-	-	-	43,454	8.7%
Total	**499,728**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**499,728**	**100.0%**

Contact Details

Municipal Manager	Mr Andile Sihlahla	043 705 1046
Financial Manager	Mr Siyabulela Peter (Acting)	043 705 1887

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NELSON MANDELA BAY (NMA)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**10,363,386**	**2,616,595**	**25.2%**	**2,616,595**	**25.2%**	**2,625,354**	**28.0%**	**(.3%)**
Property rates	2,177,931	560,374	25.7%	560,374	25.7%	494,634	26.3%	13.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	3,964,692	1,056,772	26.7%	1,056,772	26.7%	1,056,940	28.2%	-
Service charges - water revenue	749,547	153,741	20.5%	153,741	20.5%	240,007	33.6%	(35.9%)
Service charges - sanitation revenue	459,930	126,394	27.5%	126,394	27.5%	105,530	22.5%	19.8%
Service charges - refuse revenue	294,667	47,075	16.0%	47,075	16.0%	39,157	22.4%	20.2%
Service charges - other	-	39	-	39	-	-	-	(100.0%)
Rental of facilities and equipment	37,118	8,582	23.1%	8,582	23.1%	6,542	34.6%	31.2%
Interest earned - external investments	106,592	20,868	19.6%	20,868	19.6%	19,959	19.0%	4.6%
Interest earned - outstanding debtors	221,488	63,723	28.8%	63,723	28.8%	52,089	29.2%	22.3%
Dividends received	-	-	-	-	-	-	-	-
Fines	303,735	21,322	7.0%	21,322	7.0%	9,547	3.6%	123.4%
Licences and permits	28,034	5,243	18.7%	5,243	18.7%	2,763	10.4%	89.8%
Agency services	2,892	753	26.1%	753	26.1%	-	-	(100.0%)
Transfers recognised - operational	1,814,474	509,171	28.1%	509,171	28.1%	552,631	35.8%	(7.9%)
Other own revenue	202,286	42,063	20.8%	42,063	20.8%	45,556	19.4%	(7.7%)
Gains on disposal of PPE	-	473	-	473	-	-	-	(100.0%)
Operating Expenditure	**10,375,088**	**2,288,149**	**22.1%**	**2,288,149**	**22.1%**	**1,980,153**	**20.9%**	**15.6%**
Employee related costs	3,272,708	664,579	20.3%	664,579	20.3%	592,165	20.8%	12.2%
Remuneration of councillors	73,451	17,848	24.3%	17,848	24.3%	16,134	22.7%	10.6%
Debt impairment	541,605	91,858	17.0%	91,858	17.0%	12,896	2.1%	612.3%
Depreciation and asset impairment	817,712	204,404	25.0%	204,404	25.0%	183	-	111,648.2%
Finance charges	142,392	11,751	8.3%	11,751	8.3%	12,752	8.6%	(7.8%)
Bulk purchases	3,181,932	998,874	31.4%	998,874	31.4%	995,270	33.1%	.4%
Other Materials	191,819	34,715	18.1%	34,715	18.1%	51,584	18.6%	(32.7%)
Contracted services	1,369,473	103,952	7.6%	103,952	7.6%	77,097	6.5%	34.8%
Transfers and grants	89,038	37,740	42.4%	37,740	42.4%	36,542	32.6%	3.3%
Other expenditure	694,958	122,428	17.6%	122,428	17.6%	185,530	44.0%	(34.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(11,702)**	**328,446**		**328,446**		**645,201**		
Transfers recognised - capital	997,534	112,354	11.3%	112,354	11.3%	201,131	15.2%	(44.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	139,982	3,658	2.6%	3,658	2.6%	24,606	16.4%	(85.1%)
Surplus/(Deficit) after capital transfers and contributions	**1,125,813**	**444,458**		**444,458**		**870,938**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1,125,813**	**444,458**		**444,458**		**870,938**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1,125,813**	**444,458**		**444,458**		**870,938**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1,125,813**	**444,458**		**444,458**		**870,938**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**1,740,079**	**175,059**	**10.1%**	**175,059**	**10.1%**	**231,496**	**14.5%**	**(24.4%)**
National Government	977,575	112,355	11.5%	112,355	11.5%	142,797	14.3%	(21.3%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	159,940	3,658	2.3%	3,658	2.3%	33,105	8.4%	(89.0%)
Transfers recognised - capital	**1,137,515**	**116,012**	**10.2%**	**116,012**	**10.2%**	**175,903**	**12.6%**	**(34.0%)**
Borrowing	148,290	16,303	11.0%	16,303	11.0%	-	-	(100.0%)
Internally generated funds	454,274	42,743	9.4%	42,743	9.4%	30,987	23.8%	37.9%
Public contributions and donations	-	-	-	-	-	24,606	31.8%	(100.0%)
Capital Expenditure Standard Classification	**1,740,079**	**175,059**	**10.1%**	**175,059**	**10.1%**	**231,496**	**14.5%**	**(24.4%)**
Governance and Administration	**93,774**	**957**	**1.0%**	**957**	**1.0%**	**1,286**	**2.2%**	**(25.5%)**
Executive & Council	-	-	-	-	-	0	-	(100.0%)
Budget & Treasury Office	93,774	957	1.0%	957	1.0%	1,286	2.2%	(25.5%)
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**156,801**	**10,350**	**6.6%**	**10,350**	**6.6%**	**58,294**	**17.5%**	**(82.2%)**
Community & Social Services	36,117	2,136	5.9%	2,136	5.9%	941	1.7%	127.0%
Sport And Recreation	59,070	7,214	12.2%	7,214	12.2%	3,800	10.9%	89.9%
Public Safety	15,815	1,000	6.3%	1,000	6.3%	206	1.7%	384.2%
Housing	45,000	-	-	-	-	53,346	23.3%	(100.0%)
Health	800	-	-	-	-	-	-	-
Economic and Environmental Services	**562,343**	**42,041**	**7.5%**	**42,041**	**7.5%**	**48,656**	**11.9%**	**(13.6%)**
Planning and Development	53,722	10,208	19.0%	10,208	19.0%	7,212	-	41.5%
Road Transport	506,621	31,139	6.1%	31,139	6.1%	40,097	9.9%	(22.3%)
Environmental Protection	2,000	694	34.7%	694	34.7%	1,348	42.1%	(48.5%)
Trading Services	**927,161**	**121,710**	**13.1%**	**121,710**	**13.1%**	**123,260**	**15.4%**	**(1.3%)**
Electricity	236,673	26,234	11.1%	26,234	11.1%	70,598	25.0%	(62.8%)
Water	290,515	59,653	20.5%	59,653	20.5%	32,841	17.0%	81.6%
Waste Water Management	386,973	35,736	9.2%	35,736	9.2%	16,169	5.1%	121.0%
Waste Management	13,000	88	.7%	88	.7%	3,652	30.4%	(97.6%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**10,983,250**	**3,219,159**	**29.3%**	**3,219,159**	**29.3%**	**2,984,171**	**29.8%**	**7.9%**
Property rates, penalties and collection charges	2,069,035	547,503	26.5%	547,503	26.5%	516,620	29.2%	6.0%
Service charges	5,195,393	1,331,311	25.6%	1,331,311	25.6%	1,267,752	26.4%	5.0%
Other revenue	**310,241**	**356,673**	**115.0%**	**356,673**	**115.0%**	**306,575**	**94.3%**	**16.3%**
Government - operating	1,755,820	561,203	32.0%	561,203	32.0%	502,907	32.6%	11.6%
Government - capital	1,546,170	365,100	23.6%	365,100	23.6%	358,336	24.5%	1.9%
Interest	106,592	57,369	53.8%	57,369	53.8%	31,982	30.4%	79.4%
Dividends	-	-	-	-	-	-	-	-
Payments	**(8,959,664)**	**(2,978,924)**	**33.2%**	**(2,978,924)**	**33.2%**	**(2,082,302)**	**25.9%**	**43.1%**
Suppliers and employees	(8,729,826)	(2,927,690)	33.5%	(2,927,690)	33.5%	(2,042,761)	26.2%	43.3%
Finance charges	(142,392)	(28,512)	20.0%	(28,512)	20.0%	(31,033)	21.0%	(8.1%)
Transfers and grants	(87,446)	(22,722)	26.0%	(22,722)	26.0%	(8,509)	7.6%	167.0%
Net Cash from/(used) Operating Activities	**2,023,586**	**240,235**	**11.9%**	**240,235**	**11.9%**	**901,869**	**46.1%**	**(73.4%)**
Cash Flow from Investing Activities								
Receipts	**(3,203)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(3,203)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(1,728,084)**	**(512,463)**	**29.7%**	**(512,463)**	**29.7%**	**(456,168)**	**31.1%**	**12.3%**
Capital assets	(1,728,084)	(512,463)	29.7%	(512,463)	29.7%	(456,168)	31.1%	12.3%
Net Cash from/(used) Investing Activities	**(1,731,287)**	**(512,463)**	**29.6%**	**(512,463)**	**29.6%**	**(456,168)**	**34.5%**	**12.3%**
Cash Flow from Financing Activities								
Receipts	**156,170**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	148,290	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	7,880	-	-	-	-	-	-	-
Payments	**(83,306)**	**(23,872)**	**28.7%**	**(23,872)**	**28.7%**	**(21,351)**	**24.7%**	**11.8%**
Repayment of borrowing	(83,306)	(23,872)	28.7%	(23,872)	28.7%	(21,351)	24.7%	11.8%
Net Cash from/(used) Financing Activities	**72,864**	**(23,872)**	**(32.8%)**	**(23,872)**	**(32.8%)**	**(21,351)**	**25.9%**	**11.8%**
Net Increase/(Decrease) in cash held	**365,163**	**(296,099)**	**(81.1%)**	**(296,099)**	**(81.1%)**	**424,350**	**76.5%**	**(169.8%)**
Cash/cash equivalents at the year begin:	2,001,445	2,549,876	127.4%	2,549,876	127.4%	1,630,374	97.4%	56.4%
Cash/cash equivalents at the year end:	**2,366,608**	**2,253,777**	**95.2%**	**2,253,777**	**95.2%**	**2,054,724**	**92.2%**	**9.7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	176,182	16.6%	71,268	6.7%	56,730	5.3%	759,779	71.4%	1,063,959	18.1%	26,258	2.5%	790,591	74.0%
Trade and Other Receivables from Exchange Transactions - Electricity	335,897	37.9%	59,365	6.7%	18,679	2.1%	472,477	53.3%	886,417	15.1%	1,002	.1%	503,360	57.0%
Receivables from Non-exchange Transactions - Property Rates	1,845,453	79.9%	31,372	1.4%	19,325	.8%	414,205	17.9%	2,310,355	39.3%	7,179	.3%	750,701	33.0%
Receivables from Exchange Transactions - Waste Water Management	72,729	19.6%	19,458	5.2%	15,477	4.2%	264,137	71.0%	371,801	6.3%	7,223	1.9%	284,328	77.0%
Receivables from Exchange Transactions - Waste Management	38,418	17.2%	9,375	4.2%	6,115	2.7%	169,236	75.8%	223,144	3.8%	5,212	2.3%	183,470	82.0%
Receivables from Exchange Transactions - Property Rental Debtors	2,964	12.0%	763	3.1%	665	2.7%	20,392	82.3%	24,784	.4%	10	-	24,987	101.0%
Interest on Arrear Debtor Accounts	32,645	4.9%	18,862	2.8%	18,994	2.8%	599,968	89.5%	670,469	11.4%	4,187	.6%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20,469	6.2%	5,767	1.8%	9,519	2.9%	292,734	89.1%	328,488	5.6%	2,019	.6%	-	-
Total By Income Source	**2,524,758**	**42.9%**	**216,229**	**3.7%**	**145,504**	**2.5%**	**2,992,928**	**50.9%**	**5,879,418**	**100.0%**	**53,090**	**.9%**	**2,537,438**	**43.0%**
Debtors Age Analysis By Customer Group														
Organs of State	105,921	52.8%	4,489	2.2%	5,628	2.8%	84,444	42.1%	200,483	3.4%	-	-	-	-
Commercial	1,117,124	53.3%	73,209	3.5%	36,479	1.7%	869,480	41.5%	2,096,293	35.7%	-	-	-	-
Households	1,301,712	36.3%	138,530	3.9%	103,397	2.9%	2,039,003	56.9%	3,582,642	60.9%	53,090	1.5%	2,537,438	71.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**2,524,758**	**42.9%**	**216,229**	**3.7%**	**145,504**	**2.5%**	**2,992,928**	**50.9%**	**5,879,418**	**100.0%**	**53,090**	**.9%**	**2,537,438**	**43.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	44,347	100.0%	-	-	-	-	-	-	44,347	30.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	81,492	83.3%	11,051	11.3%	829	.8%	4,475	4.6%	97,846	67.5%
Auditor-General	2,871	100.0%	-	-	-	-	-	-	2,871	2.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	**128,710**	**88.7%**	**11,051**	**7.6%**	**829**	**.6%**	**4,475**	**3.1%**	**145,064**	**100.0%**

Contact Details

Municipal Manager	Mr Johann Mettler	041 506 3209
Financial Manager	Ms Barbara de Scande	041 506 1201

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: DR BEYERS NAUDE (EC101)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**297,802**	**121,325**	**40.7%**	**121,325**	**40.7%**	**130,728**	**41.2%**	**(7.2%)**
Property rates	29,579	30,222	102.2%	30,222	102.2%	32,743	75.1%	(7.7%)
Property rates - penalties and collection charges	-	-	-	-	-	1,548	-	(100.0%)
Service charges - electricity revenue	101,549	25,643	25.3%	25,643	25.3%	25,355	27.5%	1.1%
Service charges - water revenue	25,470	6,822	26.8%	6,822	26.8%	7,976	26.1%	(14.5%)
Service charges - sanitation revenue	10,301	6,967	67.6%	6,967	67.6%	7,987	53.7%	(12.8%)
Service charges - refuse revenue	11,463	6,559	57.2%	6,559	57.2%	4,835	54.4%	35.7%
Service charges - other	4,013	949	23.6%	949	23.6%	307	34.6%	208.9%
Rental of facilities and equipment	849	302	35.6%	302	35.6%	299	27.8%	1.1%
Interest earned - external investments	2,015	116	5.8%	116	5.8%	769	55.9%	(84.9%)
Interest earned - outstanding debtors	9,713	499	5.1%	499	5.1%	741	39.7%	(32.6%)
Dividends received	-	-	-	-	-	-	-	-
Fines	121	3	2.2%	3	2.2%	20	19.5%	(86.6%)
Licences and permits	1,501	330	22.0%	330	22.0%	1,379	23.1%	(76.1%)
Agency services	2,682	1,224	45.6%	1,224	45.6%	(159)	(47.8%)	(867.8%)
Transfers recognised - operational	97,441	41,492	42.6%	41,492	42.6%	46,793	43.6%	(11.3%)
Other own revenue	1,104	199	18.0%	199	18.0%	121	9.4%	63.8%
Gains on disposal of PPE	-	-	-	-	-	15	.2%	(100.0%)
Operating Expenditure	**366,051**	**88,455**	**24.2%**	**88,455**	**24.2%**	**85,437**	**21.5%**	**3.5%**
Employee related costs	136,618	40,668	29.8%	40,668	29.8%	28,844	22.8%	41.0%
Remuneration of councillors	9,884	2,226	22.5%	2,226	22.5%	2,050	22.3%	8.6%
Debt impairment	3,500	2,582	73.8%	2,582	73.8%	-	-	(100.0%)
Depreciation and asset impairment	35,453	-	-	-	-	1	-	(100.0%)
Finance charges	5,576	-	-	-	-	-	-	-
Bulk purchases	82,368	28,703	34.8%	28,703	34.8%	29,959	48.4%	(4.2%)
Other Materials	-	-	-	-	-	-	-	-
Contracted services	15,941	2,700	16.9%	2,700	16.9%	1,314	36.9%	105.4%
Transfers and grants	239	5	1.9%	5	1.9%	5	6.7%	-
Other expenditure	76,473	11,573	15.1%	11,573	15.1%	23,264	20.0%	(50.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(68,249)**	**32,870**		**32,870**		**45,291**		
Transfers recognised - capital	44,517	8,114	18.2%	8,114	18.2%	12,925	20.0%	(37.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(23,732)**	**40,985**		**40,985**		**58,216**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(23,732)**	**40,985**		**40,985**		**58,216**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(23,732)**	**40,985**		**40,985**		**58,216**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(23,732)**	**40,985**		**40,985**		**58,216**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**44,884**	**915**	**2.0%**	**915**	**2.0%**	**13,618**	**21.0%**	**(93.3%)**
National Government	33,812	911	2.7%	911	2.7%	13,618	21.1%	(93.3%)
Provincial Government	9,750	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**43,562**	**911**	**2.1%**	**911**	**2.1%**	**13,618**	**21.1%**	**(93.3%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1,321	4	.3%	4	.3%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**44,884**	**915**	**2.0%**	**915**	**2.0%**	**13,618**	**21.0%**	**(93.3%)**
Governance and Administration	**50**	**2**	**3.4%**	**2**	**3.4%**	**11**	**.8%**	**(85.2%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	9	2	19.6%	2	19.6%	11	.8%	(85.2%)
Corporate Services	41	-	-	-	-	-	-	-
Community and Public Safety	**2,486**	**445**	**17.9%**	**445**	**17.9%**	**827**	**20.2%**	**(46.1%)**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	2,486	445	17.9%	445	17.9%	827	-	(46.1%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9,169**	**61**	**.7%**	**61**	**.7%**	**4,519**	**194.7%**	**(98.7%)**
Planning and Development	18	-	-	-	-	40	-	(100.0%)
Road Transport	9,151	61	.7%	61	.7%	4,479	193.0%	(98.6%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**33,179**	**407**	**1.2%**	**407**	**1.2%**	**8,261**	**14.5%**	**(95.1%)**
Electricity	5,103	4	.1%	4	.1%	2,936	40.2%	(99.9%)
Water	24,048	65	.3%	65	.3%	1,900	4.4%	(96.6%)
Waste Water Management	565	339	60.0%	339	60.0%	615	9.9%	(45.0%)
Waste Management	3,464	0	-	0	-	2,810	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**328,873**	**100,927**	**30.7%**	**100,927**	**30.7%**	**105,903**	**28.2%**	**(4.7%)**
Property rates, penalties and collection charges	27,509	14,498	52.7%	14,498	52.7%	13,427	30.8%	8.0%
Service charges	142,101	30,020	21.1%	30,020	21.1%	27,700	18.8%	8.4%
Other revenue	**6,256**	**6,742**	**107.8%**	**6,742**	**107.8%**	**2,785**	**31.8%**	**142.1%**
Government - operating	97,441	41,451	42.5%	41,451	42.5%	46,822	43.6%	(11.5%)
Government - capital	44,517	8,155	18.3%	8,155	18.3%	15,090	23.3%	(46.0%)
Interest	11,049	60	.5%	60	.5%	79	2.4%	(23.6%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(301,098)**	**(126,008)**	**41.8%**	**(126,008)**	**41.8%**	**(124,256)**	**31.2%**	**1.4%**
Suppliers and employees	(295,284)	(124,755)	42.2%	(124,755)	42.2%	(124,252)	31.3%	.4%
Finance charges	(5,576)	(1,249)	22.4%	(1,249)	22.4%	-	-	(100.0%)
Transfers and grants	(239)	(5)	1.9%	(5)	1.9%	(5)	6.7%	-
Net Cash from/(used) Operating Activities	**27,774**	**(25,082)**	**(90.3%)**	**(25,082)**	**(90.3%)**	**(18,353)**	**80.5%**	**36.7%**
Cash Flow from Investing Activities								
Receipts	**-**	**24,532**	**-**	**24,532**	**-**	**33,151**	**502.8%**	**(26.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	15	.2%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	24,532	-	24,532	-	33,136	-	(26.0%)
Payments	**(31,817)**	**(915)**	**2.9%**	**(915)**	**2.9%**	**(13,618)**	**21.0%**	**(93.3%)**
Capital assets	(31,817)	(915)	2.9%	(915)	2.9%	(13,618)	21.0%	(93.3%)
Net Cash from/(used) Investing Activities	**(31,817)**	**23,617**	**(74.2%)**	**23,617**	**(74.2%)**	**19,533**	**(33.6%)**	**20.9%**
Cash Flow from Financing Activities								
Receipts	**100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	100	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(3,943)**	**(1,465)**	**37.1%**	**(1,465)**	**37.1%**	**1,180**	**(1.5%)**	**(224.2%)**
Cash/cash equivalents at the year begin:	5,764	5,764	100.0%	5,764	100.0%	-	-	(100.0%)
Cash/cash equivalents at the year end:	**1,822**	**4,300**	**236.0%**	**4,300**	**236.0%**	**1,180**	**(1.5%)**	**264.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1,819	10.3%	1,385	7.9%	1,370	7.8%	13,029	74.0%	17,602	26.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5,213	54.8%	1,302	13.7%	417	4.4%	2,579	27.1%	9,512	14.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(51)	(.3%)	6,712	35.0%	235	1.2%	12,303	64.1%	19,200	28.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	603	6.4%	1,141	12.2%	407	4.3%	7,213	77.0%	9,363	13.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	896	9.3%	1,222	12.7%	619	6.4%	6,876	71.5%	9,612	14.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(399)	(16.2%)	77	3.1%	47	1.9%	2,740	111.2%	2,465	3.6%	-	-	-	-
Total By Income Source	**8,079**	**11.9%**	**11,839**	**17.5%**	**3,095**	**4.6%**	**44,740**	**66.0%**	**67,753**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	597	6.9%	4,048	46.8%	342	3.9%	3,670	42.4%	8,657	12.8%	-	-	-	-
Commercial	3,068	29.7%	1,324	12.8%	188	1.8%	5,748	55.6%	10,329	15.2%	-	-	-	-
Households	4,419	9.1%	6,466	13.3%	2,565	5.3%	35,320	72.4%	48,770	72.0%	-	-	-	-
Other	(5)	214.8%	0	(23.0%)	0	(23.0%)	1	(68.9%)	(2)	-	-	-	-	-
Total By Customer Group	**8,079**	**11.9%**	**11,839**	**17.5%**	**3,095**	**4.6%**	**44,740**	**66.0%**	**67,753**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	24,637	38.0%	-	-	28,376	43.8%	11,750	18.1%	64,764	67.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2,071	10.7%	1,180	6.1%	2,296	11.8%	13,829	71.4%	19,376	20.3%
Auditor-General	1,613	14.2%	113	1.0%	47	.4%	9,620	84.4%	11,394	11.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	**28,321**	**29.6%**	**1,293**	**1.4%**	**30,720**	**32.2%**	**35,200**	**36.8%**	**95,534**	**100.0%**

Contact Details

Municipal Manager	Dr Edward Martin Rankwana	049 807 5902
Financial Manager	Ms Heleen Nagel	049 807 5742

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: BLUE CRANE ROUTE (EC102)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**206,180**	**66,532**	**32.3%**	**66,532**	**32.3%**	**24,372**	**12.3%**	**173.0%**
Property rates	13,478	10,072	74.7%	10,072	74.7%	6,049	49.4%	66.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	104,155	25,689	24.7%	25,689	24.7%	10,968	11.2%	134.2%
Service charges - water revenue	12,988	4,218	32.5%	4,218	32.5%	2,962	24.1%	42.4%
Service charges - sanitation revenue	4,807	1,379	28.7%	1,379	28.7%	1,112	24.4%	24.0%
Service charges - refuse revenue	5,989	1,973	32.9%	1,973	32.9%	1,436	24.9%	37.4%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	533	127	23.8%	127	23.8%	-	-	(100.0%)
Interest earned - external investments	1,000	331	33.1%	331	33.1%	-	-	(100.0%)
Interest earned - outstanding debtors	3,906	919	23.5%	919	23.5%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	81	50	61.6%	50	61.6%	129	143.8%	(61.4%)
Licences and permits	600	134	22.3%	134	22.3%	177	23.6%	(24.4%)
Agency services	600	85	14.2%	85	14.2%	11	1.3%	651.2%
Transfers recognised - operational	55,539	20,968	37.8%	20,968	37.8%	-	-	(100.0%)
Other own revenue	2,304	588	25.5%	588	25.5%	1,527	26.9%	(61.5%)
Gains on disposal of PPE	200	-	-	-	-	-	-	-
Operating Expenditure	**256,052**	**62,336**	**24.3%**	**62,336**	**24.3%**	**48,034**	**20.1%**	**29.8%**
Employee related costs	81,899	18,318	22.4%	18,318	22.4%	14,790	18.9%	23.9%
Remuneration of councillors	4,074	965	23.7%	965	23.7%	150	4.0%	541.6%
Debt impairment	9,505	2,376	25.0%	2,376	25.0%	-	-	(100.0%)
Depreciation and asset impairment	37,533	9,383	25.0%	9,383	25.0%	299	.9%	3,037.9%
Finance charges	3,811	-	-	-	-	8	.1%	(100.0%)
Bulk purchases	82,678	24,520	29.7%	24,520	29.7%	27,661	36.1%	(11.4%)
Other Materials	3,220	324	10.1%	324	10.1%	-	-	(100.0%)
Contracted services	8,373	953	11.4%	953	11.4%	2,349	47.1%	(59.4%)
Transfers and grants	783	830	106.0%	830	106.0%	-	-	(100.0%)
Other expenditure	24,177	4,666	19.3%	4,666	19.3%	2,777	12.2%	68.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(49,872)**	**4,196**		**4,196**		**(23,662)**		
Transfers recognised - capital	69,411	434	.6%	434	.6%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**19,540**	**4,630**		**4,630**		**(23,662)**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**19,540**	**4,630**		**4,630**		**(23,662)**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**19,540**	**4,630**		**4,630**		**(23,662)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**19,540**	**4,630**		**4,630**		**(23,662)**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**69,841**	**1,188**	**1.7%**	**1,188**	**1.7%**	**678**	**2.0%**	**75.2%**
National Government	69,411	1,030	1.5%	1,030	1.5%	675	2.2%	52.5%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**69,411**	**1,030**	**1.5%**	**1,030**	**1.5%**	**675**	**2.2%**	**52.5%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	430	159	36.9%	159	36.9%	3	.8%	5,446.9%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**69,841**	**1,188**	**1.7%**	**1,188**	**1.7%**	**678**	**2.0%**	**75.2%**
Governance and Administration	**170**	**24**	**13.9%**	**24**	**13.9%**	**3**	**.2%**	**729.3%**
Executive & Council	30	21	68.6%	21	68.6%	-	-	(100.0%)
Budget & Treasury Office	140	2	1.3%	2	1.3%	3	.2%	(34.2%)
Corporate Services	-	1	-	1	-	-	-	(100.0%)
Community and Public Safety	**7,500**	**377**	**5.0%**	**377**	**5.0%**	**-**	**-**	**(100.0%)**
Community & Social Services	5,500	-	-	-	-	-	-	-
Sport And Recreation	2,000	377	18.9%	377	18.9%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**62,171**	**787**	**1.3%**	**787**	**1.3%**	**675**	**3.9%**	**16.6%**
Electricity	6,230	135	2.2%	135	2.2%	402	446.9%	(66.5%)
Water	28,668	-	-	-	-	-	-	-
Waste Water Management	27,273	652	2.4%	652	2.4%	273	-	139.0%
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**276,591**	**85,006**	**30.7%**	**85,006**	**30.7%**	**74,165**	**33.9%**	**14.6%**
Property rates, penalties and collection charges	12,130	7,820	64.5%	7,820	64.5%	1,466	15.4%	433.3%
Service charges	120,353	27,100	22.5%	27,100	22.5%	26,851	27.1%	.9%
Other revenue	**14,837**	**4,198**	**28.3%**	**4,198**	**28.3%**	**8,544**	**35.5%**	**(50.9%)**
Government - operating	55,539	22,442	40.4%	22,442	40.4%	20,992	40.3%	6.9%
Government - capital	69,411	22,300	32.1%	22,300	32.1%	15,500	50.4%	43.9%
Interest	4,320	1,146	26.5%	1,146	26.5%	812	23.9%	41.2%
Dividends	-	-	-	-	-	-	-	-
Payments	**(207,020)**	**(59,609)**	**28.8%**	**(59,609)**	**28.8%**	**(56,205)**	**29.7%**	**6.1%**
Suppliers and employees	(204,921)	(58,779)	28.7%	(58,779)	28.7%	(56,205)	30.1%	4.6%
Finance charges	(1,317)	-	-	-	-	-	-	-
Transfers and grants	(783)	(830)	106.0%	(830)	106.0%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**69,570**	**25,397**	**36.5%**	**25,397**	**36.5%**	**17,960**	**60.4%**	**41.4%**
Cash Flow from Investing Activities								
Receipts	**200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	200	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(69,841)**	**(1,287)**	**1.8%**	**(1,287)**	**1.8%**	**(2,804)**	**10.3%**	**(54.1%)**
Capital assets	(69,841)	(1,287)	1.8%	(1,287)	1.8%	(2,804)	10.3%	(54.1%)
Net Cash from/(used) Investing Activities	**(69,641)**	**(1,287)**	**1.8%**	**(1,287)**	**1.8%**	**(2,804)**	**10.3%**	**(54.1%)**
Cash Flow from Financing Activities								
Receipts	**240**	**45**	**18.7%**	**45**	**18.7%**	**56**	**24.7%**	**(19.2%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	240	45	18.7%	45	18.7%	56	24.7%	(19.2%)
Payments	**(1,500)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(1,500)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1,260)**	**45**	**(3.6%)**	**45**	**(3.6%)**	**56**	**(1.7%)**	**(19.2%)**
Net Increase/(Decrease) in cash held	**(1,331)**	**24,155**	**(1,815.2%)**	**24,155**	**(1,815.2%)**	**15,211**	**(1,940.2%)**	**58.8%**
Cash/cash equivalents at the year begin:	1,775	1,223	68.9%	1,223	68.9%	6,924	692.4%	(82.3%)
Cash/cash equivalents at the year end:	**444**	**25,378**	**5,712.1%**	**25,378**	**5,712.1%**	**22,135**	**10,247.3%**	**14.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2,742	15.2%	1,142	6.3%	926	5.1%	13,257	73.4%	18,067	26.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8,645	47.3%	2,340	12.8%	1,074	5.9%	6,209	34.0%	18,268	26.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	366	3.8%	132	1.4%	2,109	21.9%	7,009	72.9%	9,616	14.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	907	10.1%	358	4.0%	291	3.2%	7,445	82.7%	9,001	13.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,228	9.9%	472	3.8%	435	3.5%	10,228	82.7%	12,363	18.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(630)	(51.4%)	24	1.9%	16	1.3%	1,816	148.2%	1,226	1.8%	-	-	-	-
Total By Income Source	**13,257**	**19.3%**	**4,468**	**6.5%**	**4,851**	**7.1%**	**45,965**	**67.1%**	**68,541**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	844	12.8%	329	5.0%	570	8.7%	4,846	73.5%	6,589	9.6%	-	-	-	-
Commercial	2,219	48.9%	395	8.7%	223	4.9%	1,702	37.5%	4,539	6.6%	-	-	-	-
Households	10,194	17.8%	3,744	6.5%	4,058	7.1%	39,417	68.7%	57,413	83.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**13,257**	**19.3%**	**4,468**	**6.5%**	**4,851**	**7.1%**	**45,965**	**67.1%**	**68,541**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	924	100.0%	924	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**924**	**100.0%**	**924**	**100.0%**

Contact Details

Municipal Manager	Mr Thabiso Klaas	042 243 6403
Financial Manager	Ms Sizeka Hulana	042 243 6487

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MAKANA (EC104)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**435,991**	**22,661**	**5.2%**	**22,661**	**5.2%**	**111,695**	**27.9%**	**(79.7%)**
Property rates	67,345	31,358	46.6%	31,358	46.6%	33,106	51.7%	(5.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	122,723	(11,482)	(9.4%)	(11,482)	(9.4%)	55,697	47.0%	(120.6%)
Service charges - water revenue	70,491	(12,010)	(17.0%)	(12,010)	(17.0%)	21,915	44.2%	(154.8%)
Service charges - sanitation revenue	16,673	1,427	8.6%	1,427	8.6%	(34)	(.2%)	(4,331.3%)
Service charges - refuse revenue	13,934	805	5.8%	805	5.8%	(2)	-	(42,962.5%)
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1,425	35	2.4%	35	2.4%	86	6.2%	(59.7%)
Interest earned - external investments	800	24	3.0%	24	3.0%	98	19.6%	(75.8%)
Interest earned - outstanding debtors	7,418	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	990	(27)	(2.7%)	(27)	(2.7%)	135	34.0%	(119.9%)
Licences and permits	2,550	(0)	-	(0)	-	1	-	(122.2%)
Agency services	1,500	-	-	-	-	-	-	-
Transfers recognised - operational	92,497	12,389	13.4%	12,389	13.4%	-	-	(100.0%)
Other own revenue	37,444	141	.4%	141	.4%	691	3.0%	(79.5%)
Gains on disposal of PPE	200	-	-	-	-	-	-	-
Operating Expenditure	**432,938**	**23,615**	**5.5%**	**23,615**	**5.5%**	**13,588**	**2.9%**	**73.8%**
Employee related costs	182,284	12	-	12	-	12,668	7.6%	(99.9%)
Remuneration of councillors	9,774	-	-	-	-	815	7.8%	(100.0%)
Debt impairment	20,000	2,741	13.7%	2,741	13.7%	-	-	(100.0%)
Depreciation and asset impairment	11,500	85	.7%	85	.7%	-	-	(100.0%)
Finance charges	7,500	-	-	-	-	-	-	-
Bulk purchases	83,065	16,484	19.8%	16,484	19.8%	-	-	(100.0%)
Other Materials	25,030	(388)	(1.5%)	(388)	(1.5%)	-	-	(100.0%)
Contracted services	12,459	1,949	15.6%	1,949	15.6%	-	-	(100.0%)
Transfers and grants	30,700	-	-	-	-	-	-	-
Other expenditure	50,625	2,732	5.4%	2,732	5.4%	104	.1%	2,532.0%
Loss on disposal of PPE	-	-	-	-	-	2	-	(100.0%)
Surplus/(Deficit)	**3,052**	**(955)**		**(955)**		**98,107**		
Transfers recognised - capital	68,498	-	-	-	-	33,161	12.6%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**71,550**	**(955)**		**(955)**		**131,268**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**71,550**	**(955)**		**(955)**		**131,268**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**71,550**	**(955)**		**(955)**		**131,268**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**71,550**	**(955)**		**(955)**		**131,268**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**68,498**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
National Government	65,226	-	-	-	-	-	-	-
Provincial Government	1,522	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**66,748**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1,750	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**68,498**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Governance and Administration	**750**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	750	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**2,522**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	1,000	-	-	-	-	-	-	-
Sport And Recreation	1,522	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**65,226**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	8,000	-	-	-	-	-	-	-
Water	45,845	-	-	-	-	-	-	-
Waste Water Management	11,381	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**445,906**	**120,256**	**27.0%**	**120,256**	**27.0%**	**117,611**	**26.3%**	**2.2%**
Property rates, penalties and collection charges	67,500	40,858	60.5%	40,858	60.5%	11,974	18.1%	241.2%
Service charges	235,314	84,587	35.9%	84,587	35.9%	36,185	16.6%	133.8%
Other revenue	**10,500**	**2,279**	**21.7%**	**2,279**	**21.7%**	**34,783**	**141.4%**	**(93.4%)**
Government - operating	91,093	(7,532)	(8.3%)	(7,532)	(8.3%)	33,154	33.5%	(122.7%)
Government - capital	34,199	-	-	-	-	-	-	-
Interest	7,300	64	.9%	64	.9%	1,514	11.6%	(95.8%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(400,940)**	**(148,339)**	**37.0%**	**(148,339)**	**37.0%**	**(109,575)**	**26.7%**	**35.4%**
Suppliers and employees	(368,196)	(148,339)	40.3%	(148,339)	40.3%	(109,575)	27.3%	35.4%
Finance charges	(4,309)	-	-	-	-	-	-	-
Transfers and grants	(28,434)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**44,966**	**(28,083)**	**(62.5%)**	**(28,083)**	**(62.5%)**	**8,036**	**22.0%**	**(449.4%)**
Cash Flow from Investing Activities								
Receipts	**200**	**448**	**224.2%**	**448**	**224.2%**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	200	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	1,079	-	1,079	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	(631)	-	(631)	-	-	-	(100.0%)
Payments	**(34,199)**	**28,570**	**(83.5%)**	**28,570**	**(83.5%)**	**-**	**-**	**(100.0%)**
Capital assets	(34,199)	28,570	(83.5%)	28,570	(83.5%)	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(33,999)**	**29,018**	**(85.3%)**	**29,018**	**(85.3%)**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**38,558**	**-**	**38,558**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	(526)	-	(526)	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	39,084	-	39,084	-	-	-	(100.0%)
Payments	**(7,500)**	**(131,350)**	**1,751.3%**	**(131,350)**	**1,751.3%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(7,500)	(131,350)	1,751.3%	(131,350)	1,751.3%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(7,500)**	**(92,793)**	**1,237.2%**	**(92,793)**	**1,237.2%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**3,467**	**(91,857)**	**(2,649.2%)**	**(91,857)**	**(2,649.2%)**	**8,036**	**206.7%**	**(1,243.0%)**
Cash/cash equivalents at the year begin:	989	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**4,456**	**(91,857)**	**(2,061.3%)**	**(91,857)**	**(2,061.3%)**	**8,036**	**88.6%**	**(1,243.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	18,437	21.6%	15,490	18.2%	-	-	51,245	60.2%	85,172	47.4%
Bulk Water	567	1.6%	536	1.5%	-	-	35,038	96.9%	36,141	20.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	552	25.7%	-	-	-	-	1,597	74.3%	2,149	1.2%
Other	2,888	5.1%	605	1.1%	303	.5%	52,358	93.2%	56,153	31.3%
Total	**22,444**	**12.5%**	**16,631**	**9.3%**	**303**	**.2%**	**140,238**	**78.1%**	**179,616**	**100.0%**

Contact Details

Municipal Manager	Ms Nomthandazo Mazwayi	046 603 6131
Financial Manager	Ms Nontobeko Faith Siwahla	046 603 6007

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NDLAMBE (EC105)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**344,031**	**107,034**	**31.1%**	**107,034**	**31.1%**	**98,315**	**31.2%**	**8.9%**
Property rates	103,976	28,737	27.6%	28,737	27.6%	29,721	29.8%	(3.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	61,155	16,874	27.6%	16,874	27.6%	12,115	20.7%	39.3%
Service charges - water revenue	27,840	9,474	34.0%	9,474	34.0%	10,938	40.5%	(13.4%)
Service charges - sanitation revenue	8,404	2,755	32.8%	2,755	32.8%	2,514	63.2%	9.6%
Service charges - refuse revenue	11,582	3,648	31.5%	3,648	31.5%	3,502	40.7%	4.2%
Service charges - other	-	-	-	-	-	546	-	(100.0%)
Rental of facilities and equipment	265	40	15.2%	40	15.2%	45	4.9%	(9.9%)
Interest earned - external investments	2,712	82	3.0%	82	3.0%	51	2.3%	60.0%
Interest earned - outstanding debtors	7,900	1,981	25.1%	1,981	25.1%	1,551	20.7%	27.7%
Dividends received	36	-	-	-	-	-	-	-
Fines	10,873	200	1.8%	200	1.8%	472	13.3%	(57.6%)
Licences and permits	1,580	2,725	172.5%	2,725	172.5%	2,206	127.3%	23.5%
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	97,910	37,634	38.4%	37,634	38.4%	33,872	37.9%	11.1%
Other own revenue	9,799	2,886	29.5%	2,886	29.5%	447	3.9%	546.0%
Gains on disposal of PPE	-	-	-	-	-	336	-	(100.0%)
Operating Expenditure	**343,571**	**65,497**	**19.1%**	**65,497**	**19.1%**	**54,477**	**17.8%**	**20.2%**
Employee related costs	144,402	30,122	20.9%	30,122	20.9%	27,919	22.2%	7.9%
Remuneration of councillors	7,577	1,809	23.9%	1,809	23.9%	1,522	23.3%	18.9%
Debt impairment	22,779	(75)	(.3%)	(75)	(.3%)	-	-	(100.0%)
Depreciation and asset impairment	8,089	(168)	(2.1%)	(168)	(2.1%)	-	-	(100.0%)
Finance charges	1,419	532	37.5%	532	37.5%	600	31.6%	(11.3%)
Bulk purchases	48,500	13,641	28.1%	13,641	28.1%	10,739	22.1%	27.0%
Other Materials	16,782	2,400	14.3%	2,400	14.3%	-	-	(100.0%)
Contracted services	51,000	8,622	16.9%	8,622	16.9%	-	-	(100.0%)
Transfers and grants	2,196	569	25.9%	569	25.9%	493	37.8%	15.5%
Other expenditure	40,827	8,049	19.7%	8,049	19.7%	13,204	35.4%	(39.0%)
Loss on disposal of PPE	-	(4)	-	(4)	-	-	-	(100.0%)
Surplus/(Deficit)	**460**	**41,537**		**41,537**		**43,839**		
Transfers recognised - capital	25,469	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**25,929**	**41,537**		**41,537**		**43,839**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**25,929**	**41,537**		**41,537**		**43,839**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**25,929**	**41,537**		**41,537**		**43,839**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**25,929**	**41,537**		**41,537**		**43,839**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**53,611**	**6,125**	**11.4%**	**6,125**	**11.4%**	**4,052**	**8.8%**	**51.2%**
National Government	25,469	2,222	8.7%	2,222	8.7%	3,636	10.3%	(38.9%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**25,469**	**2,222**	**8.7%**	**2,222**	**8.7%**	**3,636**	**10.3%**	**(38.9%)**
Borrowing	23,065	-	-	-	-	-	-	-
Internally generated funds	5,077	3,903	76.9%	3,903	76.9%	416	3.9%	839.1%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**53,611**	**6,125**	**11.4%**	**6,125**	**11.4%**	**4,052**	**8.8%**	**51.2%**
Governance and Administration	**2,663**	**43**	**1.6%**	**43**	**1.6%**	**37**	**1.8%**	**16.2%**
Executive & Council	772	11	1.5%	11	1.5%	-	-	(100.0%)
Budget & Treasury Office	1,891	32	1.7%	32	1.7%	29	2.8%	10.0%
Corporate Services	-	-	-	-	-	8	-	(100.0%)
Community and Public Safety	**11,515**	**-**	**-**	**-**	**-**	**1**	**-**	**(100.0%)**
Community & Social Services	8,000	-	-	-	-	-	-	-
Sport And Recreation	1,655	-	-	-	-	-	-	-
Public Safety	1,760	-	-	-	-	1	.6%	(100.0%)
Housing	100	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**6,330**	**598**	**9.4%**	**598**	**9.4%**	**3,644**	**56.1%**	**(83.6%)**
Planning and Development	395	-	-	-	-	-	-	-
Road Transport	5,205	598	11.5%	598	11.5%	3,644	56.5%	(83.6%)
Environmental Protection	730	-	-	-	-	-	-	-
Trading Services	**33,104**	**5,484**	**16.6%**	**5,484**	**16.6%**	**369**	**1.2%**	**1,384.2%**
Electricity	-	-	-	-	-	368	4.6%	(100.0%)
Water	26,279	2,018	7.7%	2,018	7.7%	-	-	(100.0%)
Waste Water Management	2,700	1,691	62.6%	1,691	62.6%	1	.1%	141,856.3%
Waste Management	4,125	1,775	43.0%	1,775	43.0%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**352,463**	**139,167**	**39.5%**	**139,167**	**39.5%**	**114,946**	**32.8%**	**21.1%**
Property rates, penalties and collection charges	95,658	22,845	23.9%	22,845	23.9%	23,136	23.2%	(1.3%)
Service charges	100,262	22,332	22.3%	22,332	22.3%	26,107	26.6%	(14.5%)
Other revenue	**22,517**	**54,277**	**241.1%**	**54,277**	**241.1%**	**26,989**	**151.8%**	**101.1%**
Government - operating	97,910	37,647	38.5%	37,647	38.5%	37,123	41.5%	1.4%
Government - capital	25,469	-	-	-	-	-	-	-
Interest	10,612	2,066	19.5%	2,066	19.5%	1,591	16.3%	29.9%
Dividends	36	-	-	-	-	-	-	-
Payments	**(335,482)**	**(134,112)**	**40.0%**	**(134,112)**	**40.0%**	**(117,848)**	**39.2%**	**13.8%**
Suppliers and employees	(331,867)	(133,011)	40.1%	(133,011)	40.1%	(74,772)	25.1%	77.9%
Finance charges	(1,419)	(532)	37.5%	(532)	37.5%	(600)	31.6%	(11.3%)
Transfers and grants	(2,196)	(569)	25.9%	(569)	25.9%	(42,475)	3,254.8%	(98.7%)
Net Cash from/(used) Operating Activities	**16,981**	**5,056**	**29.8%**	**5,056**	**29.8%**	**(2,902)**	**(5.9%)**	**(274.2%)**
Cash Flow from Investing Activities								
Receipts	**-**	**4**	**-**	**4**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	4	-	4	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(53,610)**	**(7,393)**	**13.8%**	**(7,393)**	**13.8%**	**(5,684)**	**12.4%**	**30.1%**
Capital assets	(53,610)	(7,393)	13.8%	(7,393)	13.8%	(5,684)	12.4%	30.1%
Net Cash from/(used) Investing Activities	**(53,610)**	**(7,390)**	**13.8%**	**(7,390)**	**13.8%**	**(5,684)**	**12.4%**	**30.0%**
Cash Flow from Financing Activities								
Receipts	**23,065**	**271**	**1.2%**	**271**	**1.2%**	**23**	**-**	**1,066.7%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	23,065	252	1.1%	252	1.1%	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	19	-	19	-	23	-	(19.9%)
Payments	**5,629**	**(390)**	**(6.9%)**	**(390)**	**(6.9%)**	**-**	**-**	**(100.0%)**
Repayment of borrowing	5,629	(390)	(6.9%)	(390)	(6.9%)	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**28,694**	**(119)**	**(.4%)**	**(119)**	**(.4%)**	**23**	**-**	**(614.8%)**
Net Increase/(Decrease) in cash held	**(7,935)**	**(2,453)**	**30.9%**	**(2,453)**	**30.9%**	**(8,563)**	**(249.0%)**	**(71.3%)**
Cash/cash equivalents at the year begin:	72,118	8,475	11.8%	8,475	11.8%	3,284	12.9%	158.1%
Cash/cash equivalents at the year end:	**64,183**	**6,022**	**9.4%**	**6,022**	**9.4%**	**(5,278)**	**(18.2%)**	**(214.1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(937)	(3.8%)	3,174	13.0%	1,916	7.9%	20,243	83.0%	24,396	17.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(484)	(3.3%)	5,207	35.3%	2,034	13.8%	8,007	54.2%	14,765	10.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(926)	(2.5%)	7,758	20.6%	3,234	8.6%	27,618	73.3%	37,683	27.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(2)	-	1,039	8.6%	563	4.7%	10,414	86.7%	12,014	8.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(76)	(.6%)	1,227	10.1%	718	5.9%	10,286	84.6%	12,155	8.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	22,935	100.0%	22,935	16.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(617)	(5.1%)	686	5.7%	486	4.1%	11,433	95.4%	11,988	8.8%	-	-	-	-
Total By Income Source	**(3,042)**	**(2.2%)**	**19,091**	**14.0%**	**8,950**	**6.6%**	**110,937**	**81.6%**	**135,936**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(50)	(1.3%)	273	7.0%	216	5.5%	3,461	88.8%	3,900	2.9%	-	-	-	-
Commercial	(91)	(2.1%)	1,450	34.3%	745	17.6%	2,121	50.2%	4,226	3.1%	-	-	-	-
Households	(2,902)	(2.3%)	17,368	13.6%	7,989	6.3%	105,355	82.4%	127,811	94.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**(3,042)**	**(2.2%)**	**19,091**	**14.0%**	**8,950**	**6.6%**	**110,937**	**81.6%**	**135,936**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	7,993	100.0%	-	-	-	-	-	-	7,993	57.1%
Bulk Water	844	100.0%	-	-	-	-	-	-	844	6.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2,361	100.0%	-	-	-	-	-	-	2,361	16.9%
Auditor-General	500	100.0%	-	-	-	-	-	-	500	3.6%
Other	2,307	100.0%	-	-	-	-	-	-	2,307	16.5%
Total	**14,005**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**14,005**	**100.0%**

Contact Details

Municipal Manager	Rolly Dumezweni	046 604 5566
Financial Manager	Howard Dredge	046 604 5580

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SUNDAYS RIVER VALLEY (EC106)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**208,467**	**77,085**	**37.0%**	**77,085**	**37.0%**	**48,963**	**30.0%**	**57.4%**
Property rates	48,950	22,101	45.2%	22,101	45.2%	15,893	44.4%	39.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	16,290	6,820	41.9%	6,820	41.9%	1	-	516,535.5%
Service charges - water revenue	14,067	4,451	31.6%	4,451	31.6%	0	-	2,649,186.9%
Service charges - sanitation revenue	5,812	577	9.9%	577	9.9%	1	-	79,536.3%
Service charges - refuse revenue	9,027	1,697	18.8%	1,697	18.8%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	5,216	-	(100.0%)
Rental of facilities and equipment	68	12	17.1%	12	17.1%	12	31.8%	.8%
Interest earned - external investments	1,843	118	6.4%	118	6.4%	152	9.2%	(22.5%)
Interest earned - outstanding debtors	9,126	3,077	33.7%	3,077	33.7%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	3,169	59	1.9%	59	1.9%	49	1.5%	21.3%
Licences and permits	1,946	89	4.6%	89	4.6%	1	-	12,279.2%
Agency services	2,859	527	18.4%	527	18.4%	-	-	(100.0%)
Transfers recognised - operational	94,751	37,448	39.5%	37,448	39.5%	27,582	38.4%	35.8%
Other own revenue	559	110	19.8%	110	19.8%	56	10.1%	96.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**239,002**	**18,470**	**7.7%**	**18,470**	**7.7%**	**27,709**	**14.7%**	**(33.3%)**
Employee related costs	72,661	4,980	6.9%	4,980	6.9%	13,942	25.6%	(64.3%)
Remuneration of councillors	7,173	563	7.8%	563	7.8%	1,588	27.0%	(64.6%)
Debt impairment	25,098	26	.1%	26	.1%	-	-	(100.0%)
Depreciation and asset impairment	37,803	2	-	2	-	219	.8%	(98.9%)
Finance charges	3,385	63	1.9%	63	1.9%	44	1.1%	42.8%
Bulk purchases	26,256	4,813	18.3%	4,813	18.3%	5,636	26.8%	(14.6%)
Other Materials	4,827	479	9.9%	479	9.9%	-	-	(100.0%)
Contracted services	29,897	4,691	15.7%	4,691	15.7%	2,160	7.9%	117.1%
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	31,902	2,853	8.9%	2,853	8.9%	4,119	11.7%	(30.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(30,535)**	**58,616**		**58,616**		**21,255**		
Transfers recognised - capital	62,482	4,255	6.8%	4,255	6.8%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**31,947**	**62,871**		**62,871**		**21,255**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**31,947**	**62,871**		**62,871**		**21,255**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**31,947**	**62,871**		**62,871**		**21,255**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**31,947**	**62,871**		**62,871**		**21,255**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**107,087**	**10,386**	**9.7%**	**10,386**	**9.7%**	**7,587**	**9.7%**	**36.9%**
National Government	40,635	9,089	22.4%	9,089	22.4%	7,027	17.0%	29.3%
Provincial Government	37,320	558	1.5%	558	1.5%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**77,955**	**9,647**	**12.4%**	**9,647**	**12.4%**	**7,027**	**9.9%**	**37.3%**
Borrowing	14,297	-	-	-	-	-	-	-
Internally generated funds	14,835	710	4.8%	710	4.8%	560	7.8%	26.7%
Public contributions and donations	-	29	-	29	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**107,087**	**10,386**	**9.7%**	**10,386**	**9.7%**	**7,587**	**9.7%**	**36.9%**
Governance and Administration	**7,265**	**505**	**7.0%**	**505**	**7.0%**	**520**	**19.3%**	**(2.9%)**
Executive & Council	1,765	238	13.5%	238	13.5%	11	1.8%	2,018.6%
Budget & Treasury Office	5,500	23	.4%	23	.4%	509	26.5%	(95.5%)
Corporate Services	-	244	-	244	-	-	-	(100.0%)
Community and Public Safety	**5,303**	**332**	**6.3%**	**332**	**6.3%**	**40**	**1.6%**	**728.8%**
Community & Social Services	2,640	29	1.1%	29	1.1%	40	2.9%	(26.8%)
Sport And Recreation	-	285	-	285	-	-	-	(100.0%)
Public Safety	2,663	17	.6%	17	.6%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**52,995**	**3,431**	**6.5%**	**3,431**	**6.5%**	**7,027**	**18.7%**	**(51.2%)**
Planning and Development	340	188	55.1%	188	55.1%	7,027	-	(97.3%)
Road Transport	52,655	3,244	6.2%	3,244	6.2%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**41,525**	**6,118**	**14.7%**	**6,118**	**14.7%**	**-**	**-**	**(100.0%)**
Electricity	18,066	5,128	28.4%	5,128	28.4%	-	-	(100.0%)
Water	6,917	965	14.0%	965	14.0%	-	-	(100.0%)
Waste Water Management	14,002	24	.2%	24	.2%	-	-	(100.0%)
Waste Management	2,540	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**289,628**	**125,023**	**43.2%**	**125,023**	**43.2%**	**95,666**	**46.0%**	**30.7%**
Property rates, penalties and collection charges	32,210	22,004	68.3%	22,004	68.3%	4,053	18.0%	443.0%
Service charges	21,957	6,612	30.1%	6,612	30.1%	4,302	28.6%	53.7%
Other revenue	**74,475**	**39,653**	**53.2%**	**39,653**	**53.2%**	**37,129**	**147.8%**	**6.8%**
Government - operating	94,751	32,980	34.8%	32,980	34.8%	32,513	45.3%	1.4%
Government - capital	62,482	23,765	38.0%	23,765	38.0%	17,450	25.1%	36.2%
Interest	3,752	8	.2%	8	.2%	218	5.1%	(96.4%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(178,065)**	**(104,158)**	**58.5%**	**(104,158)**	**58.5%**	**(86,743)**	**67.4%**	**20.1%**
Suppliers and employees	(176,616)	(104,122)	59.0%	(104,122)	59.0%	(86,716)	68.3%	20.1%
Finance charges	(1,449)	(36)	2.5%	(36)	2.5%	(27)	1.6%	34.5%
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**111,563**	**20,865**	**18.7%**	**20,865**	**18.7%**	**8,923**	**11.2%**	**133.8%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(107,087)**	**(19,315)**	**18.0%**	**(19,315)**	**18.0%**	**(7,587)**	**9.7%**	**154.6%**
Capital assets	(107,087)	(19,315)	18.0%	(19,315)	18.0%	(7,587)	9.7%	154.6%
Net Cash from/(used) Investing Activities	**(107,087)**	**(19,315)**	**18.0%**	**(19,315)**	**18.0%**	**(7,587)**	**9.7%**	**154.6%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(4,596)**	**(346)**	**7.5%**	**(346)**	**7.5%**	**(567)**	**142.7%**	**(39.0%)**
Repayment of borrowing	(4,596)	(346)	7.5%	(346)	7.5%	(567)	142.7%	(39.0%)
Net Cash from/(used) Financing Activities	**(4,596)**	**(346)**	**7.5%**	**(346)**	**7.5%**	**(567)**	**142.7%**	**(39.0%)**
Net Increase/(Decrease) in cash held	**(120)**	**1,204**	**(1,003.4%)**	**1,204**	**(1,003.4%)**	**769**	**82.1%**	**56.6%**
Cash/cash equivalents at the year begin:	2,010	314	15.6%	314	15.6%	953	77.7%	(67.1%)
Cash/cash equivalents at the year end:	**1,890**	**1,518**	**80.3%**	**1,518**	**80.3%**	**1,722**	**79.6%**	**(11.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6,928	2.4%	5,508	1.9%	13,455	4.8%	256,921	90.8%	282,813	100.0%	-	-	-	-
Total By Income Source	**6,928**	**2.4%**	**5,508**	**1.9%**	**13,455**	**4.8%**	**256,921**	**90.8%**	**282,813**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6,928	2.4%	5,508	1.9%	13,455	4.8%	256,921	90.8%	282,813	100.0%	-	-	-	-
Total By Customer Group	**6,928**	**2.4%**	**5,508**	**1.9%**	**13,455**	**4.8%**	**256,921**	**90.8%**	**282,813**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2,896	33.7%	4,213	49.0%	657	7.6%	833	9.7%	8,599	95.0%
Auditor-General	-	-	451	100.0%	-	-	-	-	451	5.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	**2,896**	**32.0%**	**4,664**	**51.5%**	**657**	**7.3%**	**833**	**9.2%**	**9,050**	**100.0%**

Contact Details

Municipal Manager	Mr Lonwabo M R Ngoqo	042 230 7701
Financial Manager	Mr Ponco Nkosazana	042 230 7706

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KOUGA (EC108)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**753,717**	**263,571**	**35.0%**	**263,571**	**35.0%**	**244,596**	**35.7%**	**7.8%**
Property rates	176,766	91,310	51.7%	91,310	51.7%	80,987	50.4%	12.7%
Property rates - penalties and collection charges	-	-	-	-	-	279	-	(100.0%)
Service charges - electricity revenue	247,165	66,820	27.0%	66,820	27.0%	62,467	27.1%	7.0%
Service charges - water revenue	67,702	19,786	29.2%	19,786	29.2%	15,954	27.1%	24.0%
Service charges - sanitation revenue	41,658	12,269	29.5%	12,269	29.5%	10,627	26.2%	15.4%
Service charges - refuse revenue	43,571	9,328	21.4%	9,328	21.4%	6,925	25.3%	34.7%
Service charges - other	-	5,295	-	5,295	-	4,638	36.3%	14.2%
Rental of facilities and equipment	1,881	-	-	-	-	240	18.3%	(100.0%)
Interest earned - external investments	7,561	-	-	-	-	-	-	-
Interest earned - outstanding debtors	14,986	-	-	-	-	623	7.0%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	4,230	1,130	26.7%	1,130	26.7%	887	23.6%	27.4%
Licences and permits	16,661	3,945	23.7%	3,945	23.7%	3,519	29.9%	12.1%
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	123,618	48,375	39.1%	48,375	39.1%	56,058	49.1%	(13.7%)
Other own revenue	7,917	5,314	67.1%	5,314	67.1%	1,392	21.5%	281.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**796,785**	**178,082**	**22.4%**	**178,082**	**22.4%**	**163,101**	**21.9%**	**9.2%**
Employee related costs	272,802	61,275	22.5%	61,275	22.5%	56,161	21.9%	9.1%
Remuneration of councillors	12,784	3,363	26.3%	3,363	26.3%	1,996	17.0%	68.5%
Debt impairment	41,429	-	-	-	-	-	-	-
Depreciation and asset impairment	75,357	18,382	24.4%	18,382	24.4%	-	-	(100.0%)
Finance charges	3,021	829	27.4%	829	27.4%	-	-	(100.0%)
Bulk purchases	241,476	70,841	29.3%	70,841	29.3%	66,403	29.4%	6.7%
Other Materials	28,458	5,445	19.1%	5,445	19.1%	1,812	10.2%	200.6%
Contracted services	45,111	5,699	12.6%	5,699	12.6%	25,517	61.1%	(77.7%)
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	76,346	12,249	16.0%	12,249	16.0%	11,212	15.8%	9.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(43,068)**	**85,489**		**85,489**		**81,495**		
Transfers recognised - capital	39,827	9,397	23.6%	9,397	23.6%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(3,241)**	**94,885**		**94,885**		**81,495**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(3,241)**	**94,885**		**94,885**		**81,495**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(3,241)**	**94,885**		**94,885**		**81,495**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(3,241)**	**94,885**		**94,885**		**81,495**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**67,745**	**12,000**	**17.7%**	**12,000**	**17.7%**	**398**	**.7%**	**2,916.9%**
National Government	34,682	6,170	17.8%	6,170	17.8%	345	1.0%	1,689.5%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**34,682**	**6,170**	**17.8%**	**6,170**	**17.8%**	**345**	**1.0%**	**1,689.5%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	33,063	5,830	17.6%	5,830	17.6%	53	.2%	10,909.6%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**67,745**	**12,000**	**17.7%**	**12,000**	**17.7%**	**398**	**.7%**	**2,916.9%**
Governance and Administration	**5,346**	**320**	**6.0%**	**320**	**6.0%**	**53**	**1.1%**	**503.8%**
Executive & Council	985	123	12.5%	123	12.5%	-	-	(100.0%)
Budget & Treasury Office	4,361	-	-	-	-	21	.5%	(100.0%)
Corporate Services	-	197	-	197	-	32	-	516.5%
Community and Public Safety	**7,368**	**191**	**2.6%**	**191**	**2.6%**	**-**	**-**	**(100.0%)**
Community & Social Services	679	-	-	-	-	-	-	-
Sport And Recreation	5,489	-	-	-	-	-	-	-
Public Safety	200	191	95.4%	191	95.4%	-	-	(100.0%)
Housing	1,000	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**6,159**	**102**	**1.7%**	**102**	**1.7%**	**-**	**-**	**(100.0%)**
Planning and Development	3,509	77	2.2%	77	2.2%	-	-	(100.0%)
Road Transport	2,650	25	.9%	25	.9%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**48,872**	**11,387**	**23.3%**	**11,387**	**23.3%**	**345**	**.8%**	**3,202.5%**
Electricity	12,905	2,105	16.3%	2,105	16.3%	-	-	(100.0%)
Water	1,715	3,289	191.8%	3,289	191.8%	-	-	(100.0%)
Waste Water Management	28,977	5,992	20.7%	5,992	20.7%	345	1.3%	1,637.9%
Waste Management	5,275	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**752,114**	**253,106**	**33.7%**	**253,106**	**33.7%**	**239,479**	**34.8%**	**5.7%**
Property rates, penalties and collection charges	164,393	64,794	39.4%	64,794	39.4%	57,501	38.1%	12.7%
Service charges	372,090	113,645	30.5%	113,645	30.5%	78,459	22.5%	44.8%
Other revenue	**30,689**	**7,013**	**22.9%**	**7,013**	**22.9%**	**36,361**	**155.9%**	**(80.7%)**
Government - operating	123,618	49,789	40.3%	49,789	40.3%	44,716	39.1%	11.3%
Government - capital	39,827	14,364	36.1%	14,364	36.1%	19,211	55.4%	(25.2%)
Interest	21,498	3,500	16.3%	3,500	16.3%	3,231	20.0%	8.3%
Dividends	-	-	-	-	-	-	-	-
Payments	**(677,291)**	**(180,234)**	**26.6%**	**(180,234)**	**26.6%**	**(165,752)**	**26.3%**	**8.7%**
Suppliers and employees	(674,270)	(179,420)	26.6%	(179,420)	26.6%	(164,800)	26.4%	8.9%
Finance charges	(3,021)	(814)	27.0%	(814)	27.0%	(952)	25.3%	(14.5%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**74,823**	**72,871**	**97.4%**	**72,871**	**97.4%**	**73,727**	**127.4%**	**(1.2%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(67,745)**	**(13,800)**	**20.4%**	**(13,800)**	**20.4%**	**(398)**	**.7%**	**3,369.4%**
Capital assets	(67,745)	(13,800)	20.4%	(13,800)	20.4%	(398)	.7%	3,369.4%
Net Cash from/(used) Investing Activities	**(67,745)**	**(13,800)**	**20.4%**	**(13,800)**	**20.4%**	**(398)**	**.7%**	**3,369.4%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(13,247)**	**(1,736)**	**13.1%**	**(1,736)**	**13.1%**	**(1,606)**	**24.9%**	**8.1%**
Repayment of borrowing	(13,247)	(1,736)	13.1%	(1,736)	13.1%	(1,606)	24.9%	8.1%
Net Cash from/(used) Financing Activities	**(13,247)**	**(1,736)**	**13.1%**	**(1,736)**	**13.1%**	**(1,606)**	**24.9%**	**8.1%**
Net Increase/(Decrease) in cash held	**(6,169)**	**57,336**	**(929.5%)**	**57,336**	**(929.5%)**	**71,723**	**(870.9%)**	**(20.1%)**
Cash/cash equivalents at the year begin:	59,729	94,315	157.9%	94,315	157.9%	83,999	123.1%	12.3%
Cash/cash equivalents at the year end:	**53,561**	**151,651**	**283.1%**	**151,651**	**283.1%**	**155,722**	**259.5%**	**(2.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10,003	22.9%	4,147	9.5%	1,754	4.0%	27,780	63.6%	43,684	22.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	20,571	60.2%	4,086	12.0%	682	2.0%	8,806	25.8%	34,145	17.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10,032	19.8%	18,103	35.7%	521	1.0%	22,050	43.5%	50,705	25.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5,186	26.0%	1,923	9.6%	800	4.0%	12,046	60.4%	19,954	10.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4,693	20.0%	1,287	5.5%	1,033	4.4%	16,410	70.1%	23,423	11.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1	100.0%	1	-	-	-	-	-
Interest on Arrear Debtor Accounts	82	.4%	212	1.1%	78	.4%	19,057	98.1%	19,429	9.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(9,884)	(202.2%)	4,228	86.5%	364	7.5%	10,180	208.2%	4,889	2.5%	-	-	-	-
Total By Income Source	**40,684**	**20.7%**	**33,985**	**17.3%**	**5,233**	**2.7%**	**116,329**	**59.3%**	**196,230**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	886	10.9%	4,162	51.1%	278	3.4%	2,818	34.6%	8,144	4.2%	-	-	-	-
Commercial	7,190	59.5%	757	6.3%	199	1.6%	3,929	32.5%	12,075	6.2%	-	-	-	-
Households	32,608	18.5%	29,066	16.5%	4,755	2.7%	109,582	62.3%	176,012	89.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**40,684**	**20.7%**	**33,985**	**17.3%**	**5,233**	**2.7%**	**116,329**	**59.3%**	**196,230**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	21,102	99.8%	52	.2%	0	-	(1)	-	21,153	24.4%
Bulk Water	450	.8%	38	.1%	452	.8%	55,070	98.3%	56,010	64.7%
PAYE deductions	3,174	100.0%	-	-	-	-	-	-	3,174	3.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3,357	100.0%	-	-	-	-	-	-	3,357	3.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2,249	77.4%	522	18.0%	42	1.4%	92	3.2%	2,905	3.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**30,332**	**35.0%**	**612**	**.7%**	**494**	**.6%**	**55,161**	**63.7%**	**86,598**	**100.0%**

Contact Details

Municipal Manager	Mr Charl Du Plessis	042 200 2103
Financial Manager	Mr Selwyn Thys	042 200 2105

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KOU-KAMMA (EC109)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**116,791**	**50,924**	**43.6%**	**50,924**	**43.6%**	**40,751**	**39.6%**	**25.0%**
Property rates	14,600	18,608	127.4%	18,608	127.4%	13,866	115.4%	34.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	437	420	96.0%	420	96.0%	150	10.3%	179.7%
Service charges - water revenue	10,754	5,369	49.9%	5,369	49.9%	2,482	26.0%	116.3%
Service charges - sanitation revenue	4,347	1,589	36.5%	1,589	36.5%	1,007	19.9%	57.8%
Service charges - refuse revenue	3,120	847	27.2%	847	27.2%	1,124	37.7%	(24.6%)
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	402	465	115.8%	465	115.8%	91	23.7%	413.5%
Interest earned - external investments	157	77	49.3%	77	49.3%	2,659	7,677.6%	(97.1%)
Interest earned - outstanding debtors	11,603	131	1.1%	131	1.1%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	5,000	865	17.3%	865	17.3%	207	6.9%	317.1%
Licences and permits	-	-	-	-	-	6	-	(100.0%)
Agency services	2,889	1,660	57.5%	1,660	57.5%	1,254	45.7%	32.4%
Transfers recognised - operational	52,928	20,647	39.0%	20,647	39.0%	17,656	35.7%	16.9%
Other own revenue	10,555	245	2.3%	245	2.3%	249	3.7%	(1.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**152,246**	**9,761**	**6.4%**	**9,761**	**6.4%**	**15,134**	**12.2%**	**(35.5%)**
Employee related costs	54,445	18	-	18	-	10,932	23.2%	(99.8%)
Remuneration of councillors	3,477	-	-	-	-	803	25.0%	(100.0%)
Debt impairment	22,755	-	-	-	-	-	-	-
Depreciation and asset impairment	24,798	-	-	-	-	-	-	-
Finance charges	1,130	21	1.8%	21	1.8%	30	3.6%	(31.5%)
Bulk purchases	5,015	1,133	22.6%	1,133	22.6%	799	16.6%	41.9%
Other Materials	4,985	307	6.2%	307	6.2%	181	2.6%	69.2%
Contracted services	13,541	2,565	18.9%	2,565	18.9%	193	3.0%	1,230.6%
Transfers and grants	-	2,781	-	2,781	-	141	-	1,871.7%
Other expenditure	22,102	2,938	13.3%	2,938	13.3%	2,055	9.9%	42.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(35,455)**	**41,162**		**41,162**		**25,617**		
Transfers recognised - capital	14,412	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(21,043)**	**41,162**		**41,162**		**25,617**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(21,043)**	**41,162**		**41,162**		**25,617**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(21,043)**	**41,162**		**41,162**		**25,617**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(21,043)**	**41,162**		**41,162**		**25,617**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**19,707**	**991**	**5.0%**	**991**	**5.0%**	**4,002**	**20.1%**	**(75.2%)**
National Government	14,412	852	5.9%	852	5.9%	3,901	20.4%	(78.2%)
Provincial Government	133	139	104.4%	139	104.4%	98	41.1%	41.4%
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**14,545**	**991**	**6.8%**	**991**	**6.8%**	**4,000**	**20.1%**	**(75.2%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	5,162	-	-	-	-	2	5.0%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**19,707**	**991**	**5.0%**	**991**	**5.0%**	**4,002**	**20.1%**	**(75.2%)**
Governance and Administration	**1,684**	**-**	**-**	**-**	**-**	**2**	**.2%**	**(100.0%)**
Executive & Council	250	-	-	-	-	-	-	-
Budget & Treasury Office	1,434	-	-	-	-	2	.2%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**8,399**	**1**	**-**	**1**	**-**	**-**	**-**	**(100.0%)**
Community & Social Services	8,399	1	-	1	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**7,057**	**990**	**14.0%**	**990**	**14.0%**	**98**	**1.8%**	**905.1%**
Planning and Development	-	138	-	138	-	-	-	(100.0%)
Road Transport	7,057	852	12.1%	852	12.1%	98	1.8%	764.9%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**2,567**	**-**	**-**	**-**	**-**	**3,901**	**31.3%**	**(100.0%)**
Electricity	-	-	-	-	-	231	7.7%	(100.0%)
Water	717	-	-	-	-	3,670	38.8%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	1,850	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**113,424**	**32,600**	**28.7%**	**32,600**	**28.7%**	**27,589**	**25.3%**	**18.2%**
Property rates, penalties and collection charges	10,220	-	-	-	-	15	.2%	(100.0%)
Service charges	13,061	1,648	12.6%	1,648	12.6%	1,278	10.3%	28.9%
Other revenue	**16,845**	**22,302**	**132.4%**	**22,302**	**132.4%**	**2,520**	**16.4%**	**784.8%**
Government - operating	52,928	2,479	4.7%	2,479	4.7%	19,556	39.5%	(87.3%)
Government - capital	14,412	6,122	42.5%	6,122	42.5%	4,191	23.5%	46.1%
Interest	5,958	49	.8%	49	.8%	28	.5%	73.9%
Dividends	-	-	-	-	-	-	-	-
Payments	**(104,694)**	**(25,686)**	**24.5%**	**(25,686)**	**24.5%**	**(28,595)**	**31.8%**	**(10.2%)**
Suppliers and employees	(103,564)	(25,672)	24.8%	(25,672)	24.8%	(28,108)	31.5%	(8.7%)
Finance charges	(1,130)	(14)	1.2%	(14)	1.2%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	(487)	-	(100.0%)
Net Cash from/(used) Operating Activities	**8,730**	**6,914**	**79.2%**	**6,914**	**79.2%**	**(1,006)**	**(5.3%)**	**(787.5%)**
Cash Flow from Investing Activities								
Receipts	**377**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	377	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(19,707)**	**(1,019)**	**5.2%**	**(1,019)**	**5.2%**	**(2,194)**	**11.0%**	**(53.5%)**
Capital assets	(19,707)	(1,019)	5.2%	(1,019)	5.2%	(2,194)	11.0%	(53.5%)
Net Cash from/(used) Investing Activities	**(19,330)**	**(1,019)**	**5.3%**	**(1,019)**	**5.3%**	**(2,194)**	**11.0%**	**(53.5%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**6,000**	**100.0%**	**(100.0%)**
Short term loans	-	-	-	-	-	6,000	100.0%	(100.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**6,000**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(10,600)**	**5,895**	**(55.6%)**	**5,895**	**(55.6%)**	**2,800**	**(279.7%)**	**110.5%**
Cash/cash equivalents at the year begin:	10,600	4,187	39.5%	4,187	39.5%	705	70.4%	494.2%
Cash/cash equivalents at the year end:	**(0)**	**10,082**	**(50,411,455.0%)**	**10,082**	**(50,411,455.0%)**	**3,505**	**(15,240,065.2%)**	**187.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2,116	4.6%	1,614	3.5%	1,140	2.5%	41,415	89.5%	46,285	29.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	9	1.9%	-	-	492	98.1%	501	.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6,402	17.7%	549	1.5%	505	1.4%	28,666	79.4%	36,122	22.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	520	1.7%	568	1.8%	562	1.8%	29,647	94.7%	31,296	19.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	240	1.7%	291	2.0%	281	1.9%	13,671	94.4%	14,483	9.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	31,066	100.0%	-	-	-	-	-	-	31,066	19.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(67)	(112.6%)	37	63.0%	37	62.9%	51	86.8%	59	-	-	-	-	-
Total By Income Source	**40,277**	**25.2%**	**3,068**	**1.9%**	**2,525**	**1.6%**	**113,941**	**71.3%**	**159,811**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	7,686	52.9%	106	.7%	81	.6%	6,663	45.8%	14,535	9.1%	-	-	-	-
Commercial	2,918	21.7%	424	3.2%	250	1.9%	9,852	73.3%	13,444	8.4%	-	-	-	-
Households	29,673	22.5%	2,539	1.9%	2,195	1.7%	97,426	73.9%	131,832	82.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**40,277**	**25.2%**	**3,068**	**1.9%**	**2,525**	**1.6%**	**113,941**	**71.3%**	**159,811**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	160	86.2%	26	13.8%	-	-	-	-	185	4.8%
Bulk Water	-	-	-	-	-	-	8	100.0%	8	.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	405	13.8%	840	28.7%	(499)	(17.0%)	2,183	74.5%	2,928	76.1%
Auditor-General	-	-	-	-	-	-	727	100.0%	727	18.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	**564**	**14.7%**	**866**	**22.5%**	**(499)**	**(13.0%)**	**2,918**	**75.8%**	**3,848**	**100.0%**

Contact Details

Municipal Manager	Mr Pumelelo Kate	042 288 7210
Financial Manager	Ms Nydine Venter	042 288 7281

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SARAH BAARTMAN (DC10)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**132,547**	**40,193**	**30.3%**	**40,193**	**30.3%**	**45,195**	**32.2%**	**(11.1%)**
Property rates	-	-		-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1,400	233	16.7%	233	16.7%	247	18.3%	(5.7%)
Interest earned - external investments	17,800	3,151	17.7%	3,151	17.7%	4,717	26.2%	(33.2%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	50	-	-	-	-	-	-	-
Transfers recognised - operational	92,582	36,809	39.8%	36,809	39.8%	39,389	44.1%	(6.5%)
Other own revenue	20,715	0	-	0	-	843	2.7%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**132,547**	**9,459**	**7.1%**	**9,459**	**7.1%**	**13,016**	**9.3%**	**(27.3%)**
Employee related costs	44,976	-	-	-	-	7,921	16.5%	(100.0%)
Remuneration of councillors	8,180	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1,700	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	-	261	-	261	-	-	-	(100.0%)
Contracted services	2,300	632	27.5%	632	27.5%	-	-	(100.0%)
Transfers and grants	29,165	67	.2%	67	.2%	664	2.4%	(89.9%)
Other expenditure	46,226	8,500	18.4%	8,500	18.4%	4,432	8.4%	91.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**-**	**30,734**		**30,734**		**32,179**		
Transfers recognised - capital	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**-**	**30,734**		**30,734**		**32,179**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**-**	**30,734**		**30,734**		**32,179**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**-**	**30,734**		**30,734**		**32,179**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**-**	**30,734**		**30,734**		**32,179**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**1,747**	**8**	**.5%**	**8**	**.5%**	**110**	**10.9%**	**(92.5%)**
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1,747	8	.5%	8	.5%	110	10.9%	(92.5%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**1,747**	**8**	**.5%**	**8**	**.5%**	**110**	**10.9%**	**(92.5%)**
Governance and Administration	**1,690**	**8**	**.5%**	**8**	**.5%**	**110**	**11.7%**	**(92.5%)**
Executive & Council	75	-	-	-	-	-	-	-
Budget & Treasury Office	1,615	-	-	-	-	-	-	-
Corporate Services	-	8	-	8	-	110	-	(92.5%)
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**19**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	19	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**39**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**132,557**	**40,193**	**30.3%**	**40,193**	**30.3%**	**45,195**	**32.2%**	**(11.1%)**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	**27,215**	**278**	**1.0%**	**278**	**1.0%**	**1,090**	**3.3%**	**(74.5%)**
Government - operating	88,342	36,809	41.7%	36,809	41.7%	39,389	44.1%	(6.5%)
Government - capital	-	-	-	-	-	-	-	-
Interest	17,000	3,107	18.3%	3,107	18.3%	4,717	26.2%	(34.1%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(130,597)**	**(8,654)**	**6.6%**	**(8,654)**	**6.6%**	**(13,016)**	**9.4%**	**(33.5%)**
Suppliers and employees	(101,432)	(4,191)	4.1%	(4,191)	4.1%	(12,353)	11.2%	(66.1%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(29,165)	(4,462)	15.3%	(4,462)	15.3%	(664)	2.4%	572.2%
Net Cash from/(used) Operating Activities	**1,960**	**31,540**	**1,609.2%**	**31,540**	**1,609.2%**	**32,179**	**1,526.1%**	**(2.0%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(1,747)**	**-**	**-**	**-**	**-**	**(6)**	**.6%**	**(100.0%)**
Capital assets	(1,747)	-	-	-	-	(6)	.6%	(100.0%)
Net Cash from/(used) Investing Activities	**(1,747)**	**-**	**-**	**-**	**-**	**(6)**	**.6%**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**213**	**31,540**	**14,806.1%**	**31,540**	**14,806.1%**	**32,173**	**2,933.9%**	**(2.0%)**
Cash/cash equivalents at the year begin:	103,758	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**103,971**	**31,540**	**30.3%**	**31,540**	**30.3%**	**32,173**	**32.4%**	**(2.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	1	4.3%	(133)	(398.6%)	164	494.4%	33	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	4,986	77.2%	(9)	(.1%)	1,485	23.0%	6,462	99.5%	-	-	-	-
Total By Income Source	**-**	**-**	**4,987**	**76.8%**	**(141)**	**(2.2%)**	**1,649**	**25.4%**	**6,495**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	4,986	75.4%	(9)	(.1%)	1,638	24.8%	6,615	101.8%	-	-	-	-
Commercial	-	-	-	-	(133)	100.0%	-	-	(133)	(2.0%)	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	1	8.3%	0	.6%	12	91.2%	13	.2%	-	-	-	-
Total By Customer Group	**-**	**-**	**4,987**	**76.8%**	**(141)**	**(2.2%)**	**1,649**	**25.4%**	**6,495**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3,487	99.2%	16	.4%	12	.3%	2	-	3,516	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**3,487**	**99.2%**	**16**	**.4%**	**12**	**.3%**	**2**	**-**	**3,516**	**100.0%**

Contact Details

Municipal Manager	Mr D M Pillay	041 508 7114
Financial Manager	Mr Riaaz Lorgat	041 508 7009

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MBHASHE (EC121)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**266,026**	**99,405**	**37.4%**	**99,405**	**37.4%**	**105,992**	**30.7%**	**(6.2%)**
Property rates	5,700	3,358	58.9%	3,358	58.9%	1,735	40.8%	93.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1,300	175	13.4%	175	13.4%	58	4.6%	200.7%
Service charges - other	350	-	-	-	-	65	-	(100.0%)
Rental of facilities and equipment	5,600	340	6.1%	340	6.1%	409	23.3%	(16.9%)
Interest earned - external investments	4,000	286	7.1%	286	7.1%	683	6.5%	(58.2%)
Interest earned - outstanding debtors	-	49	-	49	-	16	-	200.3%
Dividends received	-	-	-	-	-	-	-	-
Fines	6,000	516	8.6%	516	8.6%	928	18.6%	(44.5%)
Licences and permits	-	291	-	291	-	373	12.4%	(21.9%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	232,176	93,913	40.4%	93,913	40.4%	93,327	41.6%	.6%
Other own revenue	10,900	477	4.4%	477	4.4%	8,397	8.8%	(94.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**353,297**	**39,682**	**11.2%**	**39,682**	**11.2%**	**59,825**	**14.5%**	**(33.7%)**
Employee related costs	107,640	8,189	7.6%	8,189	7.6%	27,684	24.5%	(70.4%)
Remuneration of councillors	24,668	-	-	-	-	-	-	-
Debt impairment	1,010	-	-	-	-	-	-	-
Depreciation and asset impairment	70,000	-	-	-	-	200	.3%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	-	2,511	-	2,511	-	3,290	10,966.0%	(23.7%)
Contracted services	100,497	22,873	22.8%	22,873	22.8%	15,403	14.5%	48.5%
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	49,481	6,108	12.3%	6,108	12.3%	13,248	13.2%	(53.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(87,271)**	**59,723**		**59,723**		**46,166**		
Transfers recognised - capital	79,138	13,184	16.7%	13,184	16.7%	44,935	59.9%	(70.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(8,133)**	**72,907**		**72,907**		**91,101**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(8,133)**	**72,907**		**72,907**		**91,101**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(8,133)**	**72,907**		**72,907**		**91,101**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(8,133)**	**72,907**		**72,907**		**91,101**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**62,878**	**14,138**	**22.5%**	**14,138**	**22.5%**	**11,574**	**14.9%**	**22.2%**
National Government	62,878	14,138	22.5%	14,138	22.5%	11,574	14.9%	22.2%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**62,878**	**14,138**	**22.5%**	**14,138**	**22.5%**	**11,574**	**14.9%**	**22.2%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**62,878**	**14,138**	**22.5%**	**14,138**	**22.5%**	**11,574**	**14.9%**	**22.2%**
Governance and Administration	**1,340**	**29**	**2.2%**	**29**	**2.2%**	**850**	**14.5%**	**(96.5%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	1,340	-	-	-	-	-	-	-
Corporate Services	-	29	-	29	-	850	-	(96.5%)
Community and Public Safety	**22,143**	**3,209**	**14.5%**	**3,209**	**14.5%**	**-**	**-**	**(100.0%)**
Community & Social Services	5,809	1,101	18.9%	1,101	18.9%	-	-	(100.0%)
Sport And Recreation	16,333	2,007	12.3%	2,007	12.3%	-	-	(100.0%)
Public Safety	-	101	-	101	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**26,149**	**7,040**	**26.9%**	**7,040**	**26.9%**	**7,215**	**10.5%**	**(2.4%)**
Planning and Development	90	-	-	-	-	-	-	-
Road Transport	26,059	7,040	27.0%	7,040	27.0%	7,215	10.5%	(2.4%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**13,246**	**3,859**	**29.1%**	**3,859**	**29.1%**	**3,509**	**-**	**10.0%**
Electricity	13,246	3,859	29.1%	3,859	29.1%	3,509	-	10.0%
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**345,164**	**112,589**	**32.6%**	**112,589**	**32.6%**	**149,539**	**35.6%**	**(24.7%)**
Property rates, penalties and collection charges	5,700	3,358	58.9%	3,358	58.9%	923	21.7%	263.7%
Service charges	1,650	175	10.6%	175	10.6%	97	7.7%	79.8%
Other revenue	**22,500**	**1,624**	**7.2%**	**1,624**	**7.2%**	**10,290**	**9.8%**	**(84.2%)**
Government - operating	232,176	93,913	40.4%	93,913	40.4%	94,833	42.3%	(1.0%)
Government - capital	79,138	13,184	16.7%	13,184	16.7%	42,539	56.7%	(69.0%)
Interest	4,000	335	8.4%	335	8.4%	856	8.2%	(60.9%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(282,286)**	**(39,682)**	**14.1%**	**(39,682)**	**14.1%**	**(71,835)**	**21.0%**	**(44.8%)**
Suppliers and employees	(282,286)	(39,682)	14.1%	(39,682)	14.1%	(71,835)	21.0%	(44.8%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**62,878**	**72,907**	**116.0%**	**72,907**	**116.0%**	**77,704**	**99.8%**	**(6.2%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(62,878)**	**(14,138)**	**22.5%**	**(14,138)**	**22.5%**	**(11,574)**	**15.4%**	**22.2%**
Capital assets	(62,878)	(14,138)	22.5%	(14,138)	22.5%	(11,574)	15.4%	22.2%
Net Cash from/(used) Investing Activities	**(62,878)**	**(14,138)**	**22.5%**	**(14,138)**	**22.5%**	**(11,574)**	**15.4%**	**22.2%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**-**	**58,770**	**-**	**58,770**	**-**	**66,130**	**2,328.4%**	**(11.1%)**
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**-**	**58,770**	**-**	**58,770**	**-**	**66,130**	**2,328.4%**	**(11.1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	895	4.1%	899	4.1%	(116)	(.5%)	20,304	92.4%	21,982	81.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	66	3.9%	65	3.8%	(3)	(.2%)	1,574	92.4%	1,703	6.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	426	13.3%	-	-	209	6.5%	2,564	80.2%	3,199	11.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**1,388**	**5.2%**	**964**	**3.6%**	**90**	**.3%**	**24,442**	**90.9%**	**26,883**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,388	5.2%	964	3.6%	90	.3%	24,442	90.9%	26,883	100.0%	-	-	-	-
Total By Customer Group	**1,388**	**5.2%**	**964**	**3.6%**	**90**	**.3%**	**24,442**	**90.9%**	**26,883**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(428)	49.0%	(753)	86.2%	(6,132)	702.7%	6,439	(738.0%)	(873)	100.0%
Total	**(428)**	**49.0%**	**(753)**	**86.2%**	**(6,132)**	**702.7%**	**6,439**	**(738.0%)**	**(873)**	**100.0%**

Contact Details

Municipal Manager	Mr N.Nako	047 489 5808
Financial Manager	Mr Xolani Sikobi	047 489 5800

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MNQUMA (EC122)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**288,507**	**103,061**	**35.7%**	**103,061**	**35.7%**	**3,095**	**1.1%**	**3,229.7%**
Property rates	19,472	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4,100	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3,202	-	-	-	-	-	-	-
Interest earned - external investments	2,500	1,697	67.9%	1,697	67.9%	1,147	20.3%	47.9%
Interest earned - outstanding debtors	7,477	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	8,522	85	1.0%	85	1.0%	143	1.6%	(40.6%)
Licences and permits	1,000	302	30.2%	302	30.2%	280	27.6%	7.9%
Agency services	3,000	933	31.1%	933	31.1%	633	16.2%	47.4%
Transfers recognised - operational	238,284	99,681	41.8%	99,681	41.8%	579	.3%	17,116.1%
Other own revenue	700	364	51.9%	364	51.9%	313	26.1%	16.2%
Gains on disposal of PPE	250	-	-	-	-	-	-	-
Operating Expenditure	**424,566**	**67,199**	**15.8%**	**67,199**	**15.8%**	**94,228**	**23.7%**	**(28.7%)**
Employee related costs	189,391	51,363	27.1%	51,363	27.1%	51,550	29.4%	(.4%)
Remuneration of councillors	29,097	8,629	29.7%	8,629	29.7%	6,945	26.0%	24.3%
Debt impairment	28,961	-	-	-	-	2,041	17.2%	(100.0%)
Depreciation and asset impairment	112,814	-	-	-	-	14,168	12.5%	(100.0%)
Finance charges	30	-	-	-	-	2	.2%	(100.0%)
Bulk purchases	-	-	-	-	-	1,195	13.2%	(100.0%)
Other Materials	-	1	-	1	-	277	4.4%	(99.8%)
Contracted services	20,510	2,468	12.0%	2,468	12.0%	4,294	39.6%	(42.5%)
Transfers and grants	12,000	-	-	-	-	-	-	-
Other expenditure	31,763	4,738	14.9%	4,738	14.9%	13,756	31.1%	(65.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(136,059)**	**35,862**		**35,862**		**(91,132)**		
Transfers recognised - capital	71,584	6,594	9.2%	6,594	9.2%	2,743	4.0%	140.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(64,475)**	**42,457**		**42,457**		**(88,389)**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(64,475)**	**42,457**		**42,457**		**(88,389)**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(64,475)**	**42,457**		**42,457**		**(88,389)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(64,475)**	**42,457**		**42,457**		**(88,389)**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**71,584**	**41**	**.1%**	**41**	**.1%**	**2,779**	**4.0%**	**(98.5%)**
National Government	71,584	41	.1%	41	.1%	2,462	3.6%	(98.4%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	317	-	(100.0%)
Transfers recognised - capital	**71,584**	**41**	**.1%**	**41**	**.1%**	**2,779**	**4.0%**	**(98.5%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**71,584**	**41**	**.1%**	**41**	**.1%**	**2,779**	**4.0%**	**(98.5%)**
Governance and Administration	**2,160**	**41**	**1.9%**	**41**	**1.9%**	**254**	**26.4%**	**(84.0%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	2,160	-	-	-	-	62	6.9%	(100.0%)
Corporate Services	-	41	-	41	-	192	-	(78.9%)
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**41**	**6.0%**	**(100.0%)**
Community & Social Services	-	-	-	-	-	41	6.0%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**58,284**	**-**	**-**	**-**	**-**	**2,484**	**3.7%**	**(100.0%)**
Planning and Development	-	-	-	-	-	22	10.8%	(100.0%)
Road Transport	58,284	-	-	-	-	2,462	3.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**11,140**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	11,140	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**330,881**	**128,603**	**38.9%**	**128,603**	**38.9%**	**120,866**	**35.5%**	**6.4%**
Property rates, penalties and collection charges	10,000	4,852	48.5%	4,852	48.5%	761	5.6%	537.8%
Service charges	800	690	86.2%	690	86.2%	73	1.8%	839.8%
Other revenue	**7,712**	**1,683**	**21.8%**	**1,683**	**21.8%**	**1,670**	**13.6%**	**.8%**
Government - operating	238,284	99,681	41.8%	99,681	41.8%	96,917	41.9%	2.9%
Government - capital	71,584	20,000	27.9%	20,000	27.9%	20,683	30.1%	(3.3%)
Interest	2,500	1,697	67.9%	1,697	67.9%	762	6.9%	122.7%
Dividends	-	-	-	-	-	-	-	-
Payments	**(282,791)**	**(72,118)**	**25.5%**	**(72,118)**	**25.5%**	**(98,409)**	**36.0%**	**(26.7%)**
Suppliers and employees	(270,761)	(72,118)	26.6%	(72,118)	26.6%	(98,407)	36.2%	(26.7%)
Finance charges	(30)	-	-	-	-	(2)	.3%	(100.0%)
Transfers and grants	(12,000)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**48,090**	**56,485**	**117.5%**	**56,485**	**117.5%**	**22,457**	**33.1%**	**151.5%**
Cash Flow from Investing Activities								
Receipts	**250**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	250	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(71,584)**	**(6,635)**	**9.3%**	**(6,635)**	**9.3%**	**(3,868)**	**5.6%**	**71.5%**
Capital assets	(71,584)	(6,635)	9.3%	(6,635)	9.3%	(3,868)	5.6%	71.5%
Net Cash from/(used) Investing Activities	**(71,334)**	**(6,635)**	**9.3%**	**(6,635)**	**9.3%**	**(3,868)**	**5.7%**	**71.5%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**(32)**	**14.8%**	**(100.0%)**
Repayment of borrowing	-	-	-	-	-	(32)	14.8%	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**(32)**	**14.8%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(23,245)**	**49,850**	**(214.5%)**	**49,850**	**(214.5%)**	**18,557**	**-**	**168.6%**
Cash/cash equivalents at the year begin:	-	22,791	-	22,791	-	-	-	(100.0%)
Cash/cash equivalents at the year end:	**(23,245)**	**72,641**	**(312.5%)**	**72,641**	**(312.5%)**	**18,557**	**-**	**291.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1,718	1.9%	1,660	1.8%	1,653	1.8%	86,741	94.5%	91,773	75.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	423	1.8%	414	1.7%	387	1.6%	22,836	94.9%	24,060	19.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	183	3.3%	186	3.3%	181	3.3%	5,015	90.1%	5,566	4.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**2,325**	**1.9%**	**2,261**	**1.9%**	**2,221**	**1.8%**	**114,592**	**94.4%**	**121,399**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	71	1.8%	67	1.7%	67	1.6%	3,859	94.9%	4,065	3.3%	-	-	-	-
Commercial	488	1.9%	451	1.8%	427	1.7%	24,389	94.7%	25,755	21.2%	-	-	-	-
Households	1,765	1.9%	1,742	1.9%	1,727	1.9%	86,344	94.3%	91,579	75.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**2,325**	**1.9%**	**2,261**	**1.9%**	**2,221**	**1.8%**	**114,592**	**94.4%**	**121,399**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	901	87.0%	117	11.3%	18	1.7%	-	-	1,036	5.0%
PAYE deductions	(423)	(19.9%)	-	-	-	-	2,548	119.9%	2,125	10.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8,441	51.1%	2,444	14.8%	570	3.5%	5,071	30.7%	16,527	79.8%
Auditor-General	1,006	99.6%	4	.4%	-	-	-	-	1,010	4.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	**9,925**	**48.0%**	**2,566**	**12.4%**	**588**	**2.8%**	**7,620**	**36.8%**	**20,699**	**100.0%**

Contact Details

Municipal Manager	Mr Silumko Mahlasela	047 401 2400
Financial Manager	Mr Mzusekho Matomane	047 401 2400

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: GREAT KEI (EC123)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**110,049**	**32,324**	**29.4%**	**32,324**	**29.4%**	**28,220**	**25.8%**	**14.5%**
Property rates	25,791	6,338	24.6%	6,338	24.6%	6,130	36.1%	3.4%
Property rates - penalties and collection charges	-	9	-	9	-	4	-	131.8%
Service charges - electricity revenue	3,401	986	29.0%	986	29.0%	1,109	14.6%	(11.1%)
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	10,469	2,578	24.6%	2,578	24.6%	2,489	44.0%	3.6%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	277	130	47.0%	130	47.0%	50	20.0%	159.8%
Interest earned - external investments	225	-	-	-	-	71	13.7%	(100.0%)
Interest earned - outstanding debtors	2,104	1,338	63.6%	1,338	63.6%	1,674	28.8%	(20.1%)
Dividends received	-	-	-	-	-	-	-	-
Fines	3	-	-	-	-	-	-	-
Licences and permits	2,200	308	14.0%	308	14.0%	437	29.4%	(29.7%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	45,547	19,531	42.9%	19,531	42.9%	15,220	39.0%	28.3%
Other own revenue	20,033	1,107	5.5%	1,107	5.5%	879	2.8%	25.9%
Gains on disposal of PPE	-	-	-	-	-	156	73.2%	(100.0%)
Operating Expenditure	**134,587**	**13,417**	**10.0%**	**13,417**	**10.0%**	**16,338**	**12.9%**	**(17.9%)**
Employee related costs	50,444	11,823	23.4%	11,823	23.4%	12,080	20.2%	(2.1%)
Remuneration of councillors	4,600	1,126	24.5%	1,126	24.5%	1,034	23.5%	8.9%
Debt impairment	12,500	-	-	-	-	-	-	-
Depreciation and asset impairment	25,000	-	-	-	-	-	-	-
Finance charges	665	-	-	-	-	-	-	-
Bulk purchases	8,700	-	-	-	-	614	7.0%	(100.0%)
Other Materials	-	1	-	1	-	2	4.0%	(36.9%)
Contracted services	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	32,678	467	1.4%	467	1.4%	2,607	9.9%	(82.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(24,538)**	**18,907**		**18,907**		**11,882**		
Transfers recognised - capital	17,116	156	.9%	156	.9%	3,630	23.6%	(95.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(7,422)**	**19,063**		**19,063**		**15,512**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(7,422)**	**19,063**		**19,063**		**15,512**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(7,422)**	**19,063**		**19,063**		**15,512**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(7,422)**	**19,063**		**19,063**		**15,512**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**17,627**	**33**	**.2%**	**33**	**.2%**	**2,715**	**15.3%**	**(98.8%)**
National Government	17,207	-	-	-	-	2,579	16.7%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**17,207**	**-**	**-**	**-**	**-**	**2,579**	**16.7%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	420	33	7.8%	33	7.8%	136	6.0%	(76.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**17,627**	**33**	**.2%**	**33**	**.2%**	**2,715**	**15.3%**	**(98.8%)**
Governance and Administration	**300**	**-**	**-**	**-**	**-**	**136**	**8.8%**	**(100.0%)**
Executive & Council	40	-	-	-	-	-	-	-
Budget & Treasury Office	260	-	-	-	-	136	8.8%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**50**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	50	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11,247**	**-**	**-**	**-**	**-**	**1,310**	**11.4%**	**(100.0%)**
Planning and Development	70	-	-	-	-	-	-	-
Road Transport	11,177	-	-	-	-	1,310	11.4%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**6,030**	**33**	**.5%**	**33**	**.5%**	**1,269**	**27.0%**	**(97.4%)**
Electricity	6,030	33	.5%	33	.5%	1,269	31.7%	(97.4%)
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**115,513**	**31,542**	**27.3%**	**31,542**	**27.3%**	**32,919**	**26.4%**	**(4.2%)**
Property rates, penalties and collection charges	18,936	3,422	18.1%	3,422	18.1%	3,999	23.5%	(14.4%)
Service charges	9,073	2,507	27.6%	2,507	27.6%	1,689	12.8%	48.4%
Other revenue	**22,512**	**1,495**	**6.6%**	**1,495**	**6.6%**	**2,621**	**7.8%**	**(43.0%)**
Government - operating	45,547	22,082	48.5%	22,082	48.5%	17,244	44.2%	28.1%
Government - capital	17,116	2,000	11.7%	2,000	11.7%	7,099	46.2%	(71.8%)
Interest	2,329	37	1.6%	37	1.6%	267	4.2%	(86.2%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(97,087)**	**(29,015)**	**29.9%**	**(29,015)**	**29.9%**	**(27,167)**	**27.2%**	**6.8%**
Suppliers and employees	(96,840)	(21,124)	21.8%	(21,124)	21.8%	(27,129)	27.3%	(22.1%)
Finance charges	(247)	-	-	-	-	(37)	9.0%	(100.0%)
Transfers and grants	-	(7,891)	-	(7,891)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**18,426**	**2,527**	**13.7%**	**2,527**	**13.7%**	**5,752**	**23.0%**	**(56.1%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(17,627)**	**(2,210)**	**12.5%**	**(2,210)**	**12.5%**	**(3,094)**	**17.5%**	**(28.6%)**
Capital assets	(17,627)	(2,210)	12.5%	(2,210)	12.5%	(3,094)	17.5%	(28.6%)
Net Cash from/(used) Investing Activities	**(17,627)**	**(2,210)**	**12.5%**	**(2,210)**	**12.5%**	**(3,094)**	**17.5%**	**(28.6%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(418)**	**-**	**-**	**-**	**-**	**(128)**	**51.4%**	**(100.0%)**
Repayment of borrowing	(418)	-	-	-	-	(128)	51.4%	(100.0%)
Net Cash from/(used) Financing Activities	**(418)**	**-**	**-**	**-**	**-**	**(128)**	**51.4%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**381**	**317**	**83.2%**	**317**	**83.2%**	**2,530**	**36.1%**	**(87.5%)**
Cash/cash equivalents at the year begin:	3,495	696	19.9%	696	19.9%	60	-	1,055.3%
Cash/cash equivalents at the year end:	**3,876**	**1,013**	**26.1%**	**1,013**	**26.1%**	**2,590**	**37.0%**	**(60.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	261	10.6%	174	7.0%	235	9.5%	1,802	72.9%	2,471	2.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1,920	4.4%	1,540	3.5%	1,344	3.1%	38,633	88.9%	43,438	44.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	936	2.8%	858	2.5%	815	2.4%	31,353	92.3%	33,962	34.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	17,802	100.0%	-	-	-	-	-	-	17,802	18.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	28	34.0%	28	34.0%	26	31.9%	-	-	82	.1%	-	-	-	-
Total By Income Source	**20,947**	**21.4%**	**2,601**	**2.7%**	**2,419**	**2.5%**	**71,788**	**73.4%**	**97,755**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	600	17.3%	235	6.8%	283	8.1%	2,354	67.8%	3,471	3.6%	-	-	-	-
Commercial	1,480	19.9%	294	3.9%	248	3.3%	5,424	72.8%	7,446	7.6%	-	-	-	-
Households	18,867	21.7%	2,072	2.4%	1,889	2.2%	64,010	73.7%	86,838	88.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**20,947**	**21.4%**	**2,601**	**2.7%**	**2,419**	**2.5%**	**71,788**	**73.4%**	**97,755**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1,404	34.2%	-	-	1,330	32.4%	1,376	33.5%	4,110	12.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	319	2.4%	331	2.5%	588	4.4%	12,146	90.8%	13,384	39.5%
Auditor-General	625	52.3%	364	30.4%	13	1.1%	193	16.2%	1,195	3.5%
Other	859	5.6%	1,184	7.8%	1,428	9.4%	11,742	77.2%	15,212	44.9%
Total	**3,207**	**9.5%**	**1,878**	**5.5%**	**3,358**	**9.9%**	**25,457**	**75.1%**	**33,901**	**100.0%**

Contact Details

Municipal Manager	Mr Mzimasi Mtalo	043 831 5700
Financial Manager	Ms Ms S.Mini	043 831 5700

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: AMAHLATHI (EC124)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**208,324**	**44,609**	**21.4%**	**44,609**	**21.4%**	**59,420**	**26.3%**	**(24.9%)**
Property rates	17,659	6,315	35.8%	6,315	35.8%	5,337	31.8%	18.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	45,161	8,096	17.9%	8,096	17.9%	7,740	18.6%	4.6%
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	10,718	1,496	14.0%	1,496	14.0%	2,876	28.7%	(48.0%)
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	5,057	300	5.9%	300	5.9%	41	4.1%	628.0%
Interest earned - external investments	6,800	370	5.4%	370	5.4%	1,525	22.4%	(75.8%)
Interest earned - outstanding debtors	2,640	1,734	65.7%	1,734	65.7%	252	9.5%	588.7%
Dividends received	-	-	-	-	-	-	-	-
Fines	506	10	2.0%	10	2.0%	132	247.2%	(92.4%)
Licences and permits	2,613	275	10.5%	275	10.5%	551	-	(50.1%)
Agency services	1,668	44	2.6%	44	2.6%	1,067	26.3%	(95.9%)
Transfers recognised - operational	102,915	25,413	24.7%	25,413	24.7%	39,770	39.3%	(36.1%)
Other own revenue	2,494	556	22.3%	556	22.3%	129	.3%	330.9%
Gains on disposal of PPE	10,092	-	-	-	-	-	-	-
Operating Expenditure	**237,319**	**58,203**	**24.5%**	**58,203**	**24.5%**	**52,576**	**23.3%**	**10.7%**
Employee related costs	117,083	31,526	26.9%	31,526	26.9%	29,742	26.2%	6.0%
Remuneration of councillors	13,244	3,032	22.9%	3,032	22.9%	2,825	21.3%	7.3%
Debt impairment	2,500	625	25.0%	625	25.0%	-	-	(100.0%)
Depreciation and asset impairment	28,000	7,000	25.0%	7,000	25.0%	-	-	(100.0%)
Finance charges	50	34	68.2%	34	68.2%	6	5.7%	493.3%
Bulk purchases	30,050	7,403	24.6%	7,403	24.6%	6,840	24.4%	8.2%
Other Materials	248	80	32.2%	80	32.2%	-	-	(100.0%)
Contracted services	20,076	4,421	22.0%	4,421	22.0%	630	22.6%	602.1%
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	26,068	4,082	15.7%	4,082	15.7%	12,533	33.9%	(67.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(28,994)**	**(13,594)**		**(13,594)**		**6,845**		
Transfers recognised - capital	31,252	2,284	7.3%	2,284	7.3%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2,258**	**(11,310)**		**(11,310)**		**6,845**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**2,258**	**(11,310)**		**(11,310)**		**6,845**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2,258**	**(11,310)**		**(11,310)**		**6,845**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2,258**	**(11,310)**		**(11,310)**		**6,845**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**32,572**	**2,645**	**8.1%**	**2,645**	**8.1%**	**1,053**	**3.3%**	**151.1%**
National Government	31,252	1,916	6.1%	1,916	6.1%	1,053	3.3%	81.9%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**31,252**	**1,916**	**6.1%**	**1,916**	**6.1%**	**1,053**	**3.3%**	**81.9%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1,320	729	55.2%	729	55.2%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**32,572**	**2,645**	**8.1%**	**2,645**	**8.1%**	**1,053**	**3.3%**	**151.1%**
Governance and Administration	**1,200**	**729**	**60.7%**	**729**	**60.7%**	**-**	**-**	**(100.0%)**
Executive & Council	1,000	729	72.9%	729	72.9%	-	-	(100.0%)
Budget & Treasury Office	200	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**26,252**	**1,914**	**7.3%**	**1,914**	**7.3%**	**1,040**	**3.8%**	**84.1%**
Planning and Development	26,252	1,914	7.3%	1,914	7.3%	1,040	3.8%	84.1%
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**5,120**	**2**	**-**	**2**	**-**	**14**	**.3%**	**(85.9%)**
Electricity	5,000	2	-	2	-	14	.3%	(85.9%)
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	120	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**226,844**	**63,492**	**28.0%**	**63,492**	**28.0%**	**58,079**	**22.5%**	**9.3%**
Property rates, penalties and collection charges	17,659	1,908	10.8%	1,908	10.8%	4,323	25.8%	(55.9%)
Service charges	55,880	6,723	12.0%	6,723	12.0%	10,289	19.9%	(34.7%)
Other revenue	**12,339**	**1,186**	**9.6%**	**1,186**	**9.6%**	**1,920**	**4.1%**	**(38.3%)**
Government - operating	102,915	42,597	41.4%	42,597	41.4%	39,770	39.3%	7.1%
Government - capital	31,252	10,771	34.5%	10,771	34.5%	-	-	(100.0%)
Interest	6,800	308	4.5%	308	4.5%	1,777	18.8%	(82.7%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(206,570)**	**(50,578)**	**24.5%**	**(50,578)**	**24.5%**	**(52,576)**	**23.3%**	**(3.8%)**
Suppliers and employees	(206,520)	(50,544)	24.5%	(50,544)	24.5%	(52,570)	23.3%	(3.9%)
Finance charges	(50)	(34)	68.2%	(34)	68.2%	(6)	5.7%	493.3%
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**20,274**	**12,915**	**63.7%**	**12,915**	**63.7%**	**5,504**	**17.1%**	**134.6%**
Cash Flow from Investing Activities								
Receipts	**10,092**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	10,092	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(32,572)**	**(3,013)**	**9.3%**	**(3,013)**	**9.3%**	**(1,041)**	**3.2%**	**189.4%**
Capital assets	(32,572)	(3,013)	9.3%	(3,013)	9.3%	(1,041)	3.2%	189.4%
Net Cash from/(used) Investing Activities	**(22,480)**	**(3,013)**	**13.4%**	**(3,013)**	**13.4%**	**(1,041)**	**3.2%**	**189.4%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(2,206)**	**9,901**	**(448.8%)**	**9,901**	**(448.8%)**	**4,463**	**############**	**121.9%**
Cash/cash equivalents at the year begin:	72,050	6,922	9.6%	6,922	9.6%	105,825	100.0%	(93.5%)
Cash/cash equivalents at the year end:	**69,844**	**16,823**	**24.1%**	**16,823**	**24.1%**	**110,288**	**104.2%**	**(84.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5,559	56.5%	(8)	(.1%)	994	10.1%	3,289	33.4%	9,834	15.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2,594	9.6%	(39)	(.1%)	3,251	12.0%	21,351	78.6%	27,157	43.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,153	7.4%	(137)	(.9%)	467	3.0%	14,059	90.5%	15,542	24.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	207	29.8%	(0)	-	212	30.5%	277	39.7%	696	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	766	8.5%	(5)	(.1%)	391	4.4%	7,832	87.2%	8,984	14.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7	1.4%	(29)	(5.5%)	(11)	(2.1%)	565	106.3%	532	.8%	-	-	-	-
Total By Income Source	**10,287**	**16.4%**	**(219)**	**(.3%)**	**5,305**	**8.5%**	**47,372**	**75.5%**	**62,745**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10,287	16.4%	(219)	(.3%)	5,305	8.5%	47,372	75.5%	62,745	100.0%	-	-	-	-
Total By Customer Group	**10,287**	**16.4%**	**(219)**	**(.3%)**	**5,305**	**8.5%**	**47,372**	**75.5%**	**62,745**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	842	99.8%	-	-	2	.2%	844	18.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	3,797	100.0%	3,797	81.8%
Total	**-**	**-**	**842**	**18.2%**	**-**	**-**	**3,799**	**81.8%**	**4,641**	**100.0%**

Contact Details

Municipal Manager	Ms Balisa King Sockwa	043 683 5065
Financial Manager	Mrs J Ntshinga	043 683 5028

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NGQUSHWA (EC126)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**144,213**	**60,243**	**41.8%**	**60,243**	**41.8%**	**55,089**	**48.3%**	**9.4%**
Property rates	28,780	27,105	94.2%	27,105	94.2%	22,738	97.5%	19.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	755	201	26.6%	201	26.6%	197	27.4%	2.0%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	572	42	7.3%	42	7.3%	324	59.7%	(87.2%)
Interest earned - external investments	2,702	336	12.4%	336	12.4%	114	4.5%	193.8%
Interest earned - outstanding debtors	4,343	514	11.8%	514	11.8%	477	11.6%	7.8%
Dividends received	-	-	-	-	-	-	-	-
Fines	3,900	52	1.3%	52	1.3%	3	.4%	1,626.4%
Licences and permits	2,249	388	17.3%	388	17.3%	428	24.1%	(9.3%)
Agency services	509	99	19.5%	99	19.5%	90	18.6%	10.4%
Transfers recognised - operational	95,935	31,453	32.8%	31,453	32.8%	30,697	38.8%	2.5%
Other own revenue	4,468	52	1.2%	52	1.2%	20	6.7%	163.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**137,881**	**25,638**	**18.6%**	**25,638**	**18.6%**	**29,056**	**21.2%**	**(11.8%)**
Employee related costs	66,807	15,924	23.8%	15,924	23.8%	14,876	23.8%	7.0%
Remuneration of councillors	9,439	2,192	23.2%	2,192	23.2%	1,766	19.8%	24.1%
Debt impairment	2,170	-	-	-	-	-	-	-
Depreciation and asset impairment	15,053	-	-	-	-	-	-	-
Finance charges	2,100	12	.6%	12	.6%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	1,911	591	30.9%	591	30.9%	721	35.2%	(18.0%)
Contracted services	23,482	4,102	17.5%	4,102	17.5%	7,788	50.7%	(47.3%)
Transfers and grants	25	-	-	-	-	-	-	-
Other expenditure	16,893	2,817	16.7%	2,817	16.7%	3,905	16.0%	(27.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**6,333**	**34,605**		**34,605**		**26,033**		
Transfers recognised - capital	26,348	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**32,681**	**34,605**		**34,605**		**26,033**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**32,681**	**34,605**		**34,605**		**26,033**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**32,681**	**34,605**		**34,605**		**26,033**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**32,681**	**34,605**		**34,605**		**26,033**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**32,681**	**9,156**	**28.0%**	**9,156**	**28.0%**	**2,892**	**9.5%**	**216.6%**
National Government	26,348	9,046	34.3%	9,046	34.3%	2,892	11.7%	212.8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**26,348**	**9,046**	**34.3%**	**9,046**	**34.3%**	**2,892**	**11.7%**	**212.8%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	6,333	110	1.7%	110	1.7%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**32,681**	**9,156**	**28.0%**	**9,156**	**28.0%**	**2,892**	**9.5%**	**216.6%**
Governance and Administration	**4,318**	**110**	**2.5%**	**110**	**2.5%**	**-**	**-**	**(100.0%)**
Executive & Council	10	-	-	-	-	-	-	-
Budget & Treasury Office	4,308	-	-	-	-	-	-	-
Corporate Services	-	110	-	110	-	-	-	(100.0%)
Community and Public Safety	**3,400**	**453**	**13.3%**	**453**	**13.3%**	**2,892**	**224.7%**	**(84.3%)**
Community & Social Services	1,500	453	30.2%	453	30.2%	2,892	826.2%	(84.3%)
Sport And Recreation	1,900	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**19,631**	**8,592**	**43.8%**	**8,592**	**43.8%**	**-**	**-**	**(100.0%)**
Planning and Development	15	-	-	-	-	-	-	-
Road Transport	19,616	8,592	43.8%	8,592	43.8%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**5,332**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	5,332	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**201,691**	**67,734**	**33.6%**	**67,734**	**33.6%**	**44,483**	**30.9%**	**52.3%**
Property rates, penalties and collection charges	58,798	14,346	24.4%	14,346	24.4%	5,392	33.0%	166.1%
Service charges	1,511	241	15.9%	241	15.9%	237	55.2%	1.4%
Other revenue	**12,054**	**9,692**	**80.4%**	**9,692**	**80.4%**	**566**	**21.2%**	**1,612.8%**
Government - operating	95,935	34,587	36.1%	34,587	36.1%	33,425	42.3%	3.5%
Government - capital	26,348	8,527	32.4%	8,527	32.4%	4,652	18.8%	83.3%
Interest	7,045	342	4.9%	342	4.9%	210	1.0%	62.6%
Dividends	-	-	-	-	-	-	-	-
Payments	**(122,828)**	**(39,857)**	**32.4%**	**(39,857)**	**32.4%**	**(38,412)**	**33.7%**	**3.8%**
Suppliers and employees	(120,703)	(39,857)	33.0%	(39,857)	33.0%	(38,412)	33.9%	3.8%
Finance charges	(2,100)	-	-	-	-	-	-	-
Transfers and grants	(25)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**78,864**	**27,878**	**35.3%**	**27,878**	**35.3%**	**6,071**	**20.4%**	**359.2%**
Cash Flow from Investing Activities								
Receipts	**(31,130)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(31,130)	-	-	-	-	-	-	-
Payments	**(32,681)**	**(6,237)**	**19.1%**	**(6,237)**	**19.1%**	**(3,399)**	**11.2%**	**83.5%**
Capital assets	(32,681)	(6,237)	19.1%	(6,237)	19.1%	(3,399)	11.2%	83.5%
Net Cash from/(used) Investing Activities	**(63,811)**	**(6,237)**	**9.8%**	**(6,237)**	**9.8%**	**(3,399)**	**11.3%**	**83.5%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**15,053**	**21,640**	**143.8%**	**21,640**	**143.8%**	**2,672**	**(1,123.5%)**	**709.8%**
Cash/cash equivalents at the year begin:	1,200	1,504	125.3%	1,504	125.3%	1,201	100.0%	25.2%
Cash/cash equivalents at the year end:	**16,253**	**23,144**	**142.4%**	**23,144**	**142.4%**	**3,873**	**402.2%**	**497.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4,079	15.4%	(4)	-	11,432	43.2%	10,949	41.4%	26,457	73.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	107	9.1%	(2)	(.2%)	31	2.6%	1,042	88.5%	1,177	3.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6	4.7%	-	-	-	-	125	95.3%	132	4%	-	-	-	-
Interest on Arrear Debtor Accounts	388	4.7%	-	-	190	2.3%	7,613	92.9%	8,191	22.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**4,579**	**12.7%**	**(5)**	**-**	**11,653**	**32.4%**	**19,729**	**54.9%**	**35,956**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3,554	18.7%	0	-	10,791	56.7%	4,695	24.7%	19,040	53.0%	-	-	-	-
Commercial	365	10.0%	-	-	133	3.7%	3,143	86.3%	3,641	10.1%	-	-	-	-
Households	569	6.7%	(6)	(.1%)	211	2.5%	7,670	90.8%	8,444	23.5%	-	-	-	-
Other	92	1.9%	-	-	518	10.7%	4,222	87.4%	4,831	13.4%	-	-	-	-
Total By Customer Group	**4,579**	**12.7%**	**(5)**	**-**	**11,653**	**32.4%**	**19,729**	**54.9%**	**35,956**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	679	28.3%	-	-	(1)	-	1,718	71.7%	2,397	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**679**	**28.3%**	**-**	**-**	**(1)**	**-**	**1,718**	**71.7%**	**2,397**	**100.0%**

Contact Details

Municipal Manager	Mrs Misiwe Phyllis Mphahlwa	040 673 3095
Financial Manager	Mr V.C Makedama	040 673 3095

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: RAYMOND MHLABA (EC129)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**360,562**	**152,244**	**42.2%**	**152,244**	**42.2%**	**212,340**	**58.2%**	**(28.3%)**
Property rates	76,209	78,504	103.0%	78,504	103.0%	113,538	140.4%	(30.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	61,764	4,117	6.7%	4,117	6.7%	19,198	32.3%	(78.6%)
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	19,487	1,701	8.7%	1,701	8.7%	6,388	36.6%	(73.4%)
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	730	67	9.1%	67	9.1%	112	3.8%	(40.5%)
Interest earned - external investments	2,120	-	-	-	-	-	-	-
Interest earned - outstanding debtors	22,260	1,797	8.1%	1,797	8.1%	5,129	28.5%	(65.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	191	2	1.3%	2	1.3%	40	22.4%	(93.9%)
Licences and permits	4,028	474	11.8%	474	11.8%	1,048	27.6%	(54.8%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	168,634	65,080	38.6%	65,080	38.6%	63,934	36.9%	1.8%
Other own revenue	5,140	502	9.8%	502	9.8%	2,953	43.9%	(83.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**379,873**	**19,834**	**5.2%**	**19,834**	**5.2%**	**82,832**	**22.7%**	**(76.1%)**
Employee related costs	149,306	11,230	7.5%	11,230	7.5%	32,714	24.3%	(65.7%)
Remuneration of councillors	16,448	1,468	8.9%	1,468	8.9%	3,817	28.2%	(61.5%)
Debt impairment	22,223	-	-	-	-	-	-	-
Depreciation and asset impairment	40,810	-	-	-	-	11,430	25.0%	(100.0%)
Finance charges	2,809	-	-	-	-	-	-	-
Bulk purchases	55,000	-	-	-	-	19,982	40.0%	(100.0%)
Other Materials	-	-	-	-	-	-	-	-
Contracted services	35,530	-	-	-	-	-	-	-
Transfers and grants	15,500	498	3.2%	498	3.2%	2,049	9.7%	(75.7%)
Other expenditure	42,247	6,638	15.7%	6,638	15.7%	12,840	17.0%	(48.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(19,311)**	**132,410**		**132,410**		**129,508**		
Transfers recognised - capital	34,637	-	-	-	-	11,157	24.6%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**15,326**	**132,410**		**132,410**		**140,664**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**15,326**	**132,410**		**132,410**		**140,664**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**15,326**	**132,410**		**132,410**		**140,664**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**15,326**	**132,410**		**132,410**		**140,664**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**32,713**	**17,102**	**52.3%**	**17,102**	**52.3%**	**10,054**	**22.2%**	**70.1%**
National Government	32,713	16,876	51.6%	16,876	51.6%	10,054	23.7%	67.9%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**32,713**	**16,876**	**51.6%**	**16,876**	**51.6%**	**10,054**	**23.7%**	**67.9%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	225	-	225	-	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**32,713**	**17,102**	**52.3%**	**17,102**	**52.3%**	**10,054**	**22.2%**	**70.1%**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**518**	**20.7%**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	518	20.7%	(100.0%)
Community and Public Safety	**-**	**225**	**-**	**225**	**-**	**-**	**-**	**(100.0%)**
Community & Social Services	-	225	-	225	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**32,713**	**16,876**	**51.6%**	**16,876**	**51.6%**	**9,536**	**22.5%**	**77.0%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	32,713	16,876	51.6%	16,876	51.6%	9,536	22.5%	77.0%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**311,406**	**33,527**	**10.8%**	**33,527**	**10.8%**	**147,344**	**42.9%**	**(77.2%)**
Property rates, penalties and collection charges	43,864	12,201	27.8%	12,201	27.8%	11,623	31.3%	5.0%
Service charges	50,563	3,353	6.6%	3,353	6.6%	12,908	33.7%	(74.0%)
Other revenue	**10,089**	**17,972**	**178.1%**	**17,972**	**178.1%**	**35,425**	**105.8%**	**(49.3%)**
Government - operating	168,634	-	-	-	-	71,501	41.3%	(100.0%)
Government - capital	34,637	-	-	-	-	13,528	29.8%	(100.0%)
Interest	3,620	1	-	1	-	2,359	14.7%	(99.9%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(316,840)**	**(34,679)**	**10.9%**	**(34,679)**	**10.9%**	**(71,402)**	**24.0%**	**(51.4%)**
Suppliers and employees	(298,531)	(33,259)	11.1%	(33,259)	11.1%	(69,353)	25.3%	(52.0%)
Finance charges	(2,809)	-	-	-	-	-	-	-
Transfers and grants	(15,500)	(1,419)	9.2%	(1,419)	9.2%	(2,049)	9.7%	(30.7%)
Net Cash from/(used) Operating Activities	**(5,434)**	**(1,152)**	**21.2%**	**(1,152)**	**21.2%**	**75,942**	**166.4%**	**(101.5%)**
Cash Flow from Investing Activities								
Receipts	**(72,000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	(72,000)	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(32,713)**	**(12,887)**	**39.4%**	**(12,887)**	**39.4%**	**(10,717)**	**23.6%**	**20.2%**
Capital assets	(32,713)	(12,887)	39.4%	(12,887)	39.4%	(10,717)	23.6%	20.2%
Net Cash from/(used) Investing Activities	**(104,713)**	**(12,887)**	**12.3%**	**(12,887)**	**12.3%**	**(10,717)**	**23.6%**	**20.2%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**12**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	12	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**12**	**(1.0%)**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(110,147)**	**(14,039)**	**12.7%**	**(14,039)**	**12.7%**	**65,236**	**(6,883.8%)**	**(121.5%)**
Cash/cash equivalents at the year begin:	2,100	-	-	-	-	11,933	568.2%	(100.0%)
Cash/cash equivalents at the year end:	**(108,047)**	**(14,039)**	**13.0%**	**(14,039)**	**13.0%**	**77,169**	**6,696.9%**	**(118.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	3,132	9.3%	2,087	6.2%	28,600	84.6%	33,819	10.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11	-	6,059	3.1%	4,190	2.1%	188,090	94.8%	198,350	61.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	0	-	1,661	1.9%	1,617	1.8%	85,453	96.3%	88,732	27.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	-	35	1.5%	41	1.8%	2,270	96.7%	2,346	.7%	-	-	-	-
Total By Income Source	**11**	**-**	**10,887**	**3.4%**	**7,936**	**2.5%**	**304,414**	**94.2%**	**323,248**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	4,954	5.3%	2,838	3.0%	86,222	91.7%	94,014	29.1%	-	-	-	-
Commercial	7	-	1,687	6.7%	945	3.8%	22,467	89.5%	25,106	7.8%	-	-	-	-
Households	4	-	2,904	1.8%	2,844	1.8%	153,545	96.4%	159,298	49.3%	-	-	-	-
Other	-	-	1,341	3.0%	1,308	2.9%	42,181	94.1%	44,830	13.9%	-	-	-	-
Total By Customer Group	**11**	**-**	**10,887**	**3.4%**	**7,936**	**2.5%**	**304,414**	**94.2%**	**323,248**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8,958	90.4%	440	4.4%	512	5.2%	4	-	9,914	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**8,958**	**90.4%**	**440**	**4.4%**	**512**	**5.2%**	**4**	**-**	**9,914**	**100.0%**

Contact Details

Municipal Manager	Mr Lusanda Menze	046 645 7451
Financial Manager	Mrs Busisiwe Lubelwana	046 645 7482

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: AMATHOLE (DC12)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**1,267,771**	**8,071**	**.6%**	**8,071**	**.6%**	**396,524**	**27.7%**	**(98.0%)**
Property rates	-	-		-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	248,189	24	-	24	-	229,049	122.8%	(100.0%)
Service charges - sanitation revenue	126,216	-	-	-	-	22,155	27.6%	(100.0%)
Service charges - refuse revenue	2,493	-	-	-	-	-	-	-
Service charges - other	6,949	6,254	90.0%	6,254	90.0%	1,190	23.4%	425.5%
Rental of facilities and equipment	307	-	-	-	-	113	31.8%	(100.0%)
Interest earned - external investments	2,904	923	31.8%	923	31.8%	795	8.5%	16.1%
Interest earned - outstanding debtors	2,815	(0)	-	(0)	-	6,917	267.6%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	819,537	376	-	376	-	135,994	17.4%	(99.7%)
Other own revenue	58,361	494	.8%	494	.8%	312	.1%	58.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**1,494,216**	**391,399**	**26.2%**	**391,399**	**26.2%**	**288,548**	**20.8%**	**35.6%**
Employee related costs	836,090	298,500	35.7%	298,500	35.7%	169,273	23.1%	76.3%
Remuneration of councillors	16,034	6,064	37.8%	6,064	37.8%	992	7.0%	511.3%
Debt impairment	108,195	-	-	-	-	-	-	-
Depreciation and asset impairment	106,864	8,941	8.4%	8,941	8.4%	-	-	(100.0%)
Finance charges	25,139	-	-	-	-	-	-	-
Bulk purchases	100,672	11,454	11.4%	11,454	11.4%	8,486	7.6%	35.0%
Other Materials	-	1,513	-	1,513	-	-	-	(100.0%)
Contracted services	29,561	7,864	26.6%	7,864	26.6%	9,802	31.4%	(19.8%)
Transfers and grants	22,606	10,351	45.8%	10,351	45.8%	-	-	(100.0%)
Other expenditure	249,056	46,698	18.8%	46,698	18.8%	99,994	40.4%	(53.3%)
Loss on disposal of PPE	-	15	-	15	-	-	-	(100.0%)
Surplus/(Deficit)	**(226,445)**	**(383,328)**		**(383,328)**		**107,977**		
Transfers recognised - capital	513,005	7,080	1.4%	7,080	1.4%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**286,560**	**(376,248)**		**(376,248)**		**107,977**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**286,560**	**(376,248)**		**(376,248)**		**107,977**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**286,560**	**(376,248)**		**(376,248)**		**107,977**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**286,560**	**(376,248)**		**(376,248)**		**107,977**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**612,983**	**55,435**	**9.0%**	**55,435**	**9.0%**	**55,122**	**10.3%**	**.6%**
National Government	570,930	55,435	9.7%	55,435	9.7%	55,016	11.0%	.8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**570,930**	**55,435**	**9.7%**	**55,435**	**9.7%**	**55,016**	**11.0%**	**.8%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	42,053	-	-	-	-	107	.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**612,983**	**55,435**	**9.0%**	**55,435**	**9.0%**	**55,122**	**10.3%**	**.6%**
Governance and Administration	**612,983**	**50,701**	**8.3%**	**50,701**	**8.3%**	**39,176**	**7.3%**	**29.4%**
Executive & Council	612,930	50,701	8.3%	50,701	8.3%	39,070	7.4%	29.8%
Budget & Treasury Office	53	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	107	-	(100.0%)
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**4,734**	**-**	**4,734**	**-**	**15,946**	**469.0%**	**(70.3%)**
Electricity	-	-	-	-	-	-	-	-
Water	-	4,734	-	4,734	-	15,946	493.0%	(70.3%)
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**1,653,043**	**(362,140)**	**(21.9%)**	**(362,140)**	**(21.9%)**	**541,131**	**32.6%**	**(166.9%)**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	268,693	(482,470)	(179.6%)	(482,470)	(179.6%)	34,395	12.6%	(1,502.7%)
Other revenue	**46,934**	**4,816**	**10.3%**	**4,816**	**10.3%**	**109,989**	**72.8%**	**(95.6%)**
Government - operating	819,537	115,036	14.0%	115,036	14.0%	364,409	46.7%	(68.4%)
Government - capital	513,006	-	-	-	-	30,369	6.9%	(100.0%)
Interest	4,874	478	9.8%	478	9.8%	1,968	16.5%	(75.7%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(1,497,536)**	**(217,527)**	**14.5%**	**(217,527)**	**14.5%**	**(603,224)**	**51.3%**	**(63.9%)**
Suppliers and employees	(1,449,791)	(217,510)	15.0%	(217,510)	15.0%	(603,224)	53.0%	(63.9%)
Finance charges	(25,139)	(17)	.1%	(17)	.1%	-	-	(100.0%)
Transfers and grants	(22,606)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**155,508**	**(579,667)**	**(372.8%)**	**(579,667)**	**(372.8%)**	**(62,094)**	**(12.9%)**	**833.5%**
Cash Flow from Investing Activities								
Receipts	**-**	**16**	**-**	**16**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	16	-	16	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(555,057)**	**(7,897)**	**1.4%**	**(7,897)**	**1.4%**	**-**	**-**	**(100.0%)**
Capital assets	(555,057)	(7,897)	1.4%	(7,897)	1.4%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(555,057)**	**(7,881)**	**1.4%**	**(7,881)**	**1.4%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**(42)**	**-**	**(42)**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(42)	-	(42)	-	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**(42)**	**-**	**(42)**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(399,550)**	**(587,590)**	**147.1%**	**(587,590)**	**147.1%**	**(62,094)**	**############**	**846.3%**
Cash/cash equivalents at the year begin:	128,477	167,557	130.4%	167,557	130.4%	121,099	-	38.4%
Cash/cash equivalents at the year end:	**(271,073)**	**(420,033)**	**155.0%**	**(420,033)**	**155.0%**	**59,005**	**1,180,105,720.0%**	**(811.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	37,526	5.7%	33,058	5.0%	437	.1%	583,711	89.2%	654,732	65.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19,881	5.7%	14,006	4.0%	15	-	313,446	90.2%	347,348	34.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,752	29.8%	1,144	19.4%	215	3.7%	2,772	47.1%	5,883	.6%	-	-	-	-
Total By Income Source	**59,160**	**5.9%**	**48,208**	**4.8%**	**667**	**.1%**	**899,929**	**89.3%**	**1,007,963**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6,447	35.1%	5,639	30.7%	-	-	6,264	34.1%	18,350	1.8%	-	-	-	-
Commercial	16,000	3.6%	13,556	3.0%	459	.1%	418,156	93.3%	448,171	44.5%	-	-	-	-
Households	36,712	6.8%	29,013	5.4%	208	-	475,509	87.8%	541,443	53.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**59,160**	**5.9%**	**48,208**	**4.8%**	**667**	**.1%**	**899,929**	**89.3%**	**1,007,963**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(52,992)	23.7%	(8,845)	3.9%	(72,983)	32.6%	(89,170)	39.8%	(223,991)	100.0%
Total	**(52,992)**	**23.7%**	**(8,845)**	**3.9%**	**(72,983)**	**32.6%**	**(89,170)**	**39.8%**	**(223,991)**	**100.0%**

Contact Details

Municipal Manager	Mr Thandekile Themba	043 783 2257
Financial Manager	Mr Moathodi Lucky Mosala	043 701 5203

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INXUBA YETHEMBA (EC131)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**294,555**	**19,278**	**6.5%**	**19,278**	**6.5%**	**32,158**	**10.5%**	**(40.1%)**
Property rates	42,526	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	124,690	7,265	5.8%	7,265	5.8%	19,972	13.1%	(63.6%)
Service charges - water revenue	-	-	-	-	-	(30)	-	(100.0%)
Service charges - sanitation revenue	-	0	-	0	-	0	-	(33.3%)
Service charges - refuse revenue	23,166	3,339	14.4%	3,339	14.4%	5,009	20.7%	(33.3%)
Service charges - other	26,325	(345)	(1.3%)	(345)	(1.3%)	(478)	-	(27.9%)
Rental of facilities and equipment	2,811	1,088	38.7%	1,088	38.7%	2,636	116.9%	(58.7%)
Interest earned - external investments	293	-	-	-	-	-	-	-
Interest earned - outstanding debtors	6,107	127	2.1%	127	2.1%	1,814	19.5%	(93.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	3,500	2,678	76.5%	2,678	76.5%	60	8.9%	4,384.1%
Licences and permits	5,265	797	15.1%	797	15.1%	935	18.4%	(14.8%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	47,534	3,910	8.2%	3,910	8.2%	1,932	3.6%	102.4%
Other own revenue	7,837	418	5.3%	418	5.3%	309	3.2%	35.4%
Gains on disposal of PPE	4,500	-	-	-	-	-	-	-
Operating Expenditure	**286,755**	**32,914**	**11.5%**	**32,914**	**11.5%**	**35,309**	**11.7%**	**(6.8%)**
Employee related costs	86,885	24,466	28.2%	24,466	28.2%	18,337	24.4%	33.4%
Remuneration of councillors	6,950	-	-	-	-	2,142	30.0%	(100.0%)
Debt impairment	4,200	-	-	-	-	-	-	-
Depreciation and asset impairment	60,186	-	-	-	-	-	-	-
Finance charges	4,000	-	-	-	-	-	-	-
Bulk purchases	65,000	1,754	2.7%	1,754	2.7%	2,632	3.4%	(33.3%)
Other Materials	22,239	-	-	-	-	-	-	-
Contracted services	8,424	-	-	-	-	-	-	-
Transfers and grants	9,477	-	-	-	-	-	-	-
Other expenditure	19,395	6,694	34.5%	6,694	34.5%	12,198	25.4%	(45.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**7,800**	**(13,637)**		**(13,637)**		**(3,151)**		
Transfers recognised - capital	22,862	157	.7%	157	.7%	2,149	8.5%	(92.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**30,662**	**(13,480)**		**(13,480)**		**(1,002)**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**30,662**	**(13,480)**		**(13,480)**		**(1,002)**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**30,662**	**(13,480)**		**(13,480)**		**(1,002)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**30,662**	**(13,480)**		**(13,480)**		**(1,002)**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**42,664**	**7,727**	**18.1%**	**7,727**	**18.1%**	**3,330**	**9.7%**	**132.1%**
National Government	36,164	7,727	21.4%	7,727	21.4%	3,330	13.2%	132.1%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**36,164**	**7,727**	**21.4%**	**7,727**	**21.4%**	**3,330**	**13.2%**	**132.1%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	6,500	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**42,664**	**7,727**	**18.1%**	**7,727**	**18.1%**	**3,330**	**9.7%**	**132.1%**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**11,237**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	1,539	-	-	-	-	-	-	-
Sport And Recreation	7,879	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	1,818	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12,393**	**7,727**	**62.4%**	**7,727**	**62.4%**	**3,330**	**28.3%**	**132.1%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	12,393	7,727	62.4%	7,727	62.4%	3,330	28.3%	132.1%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**12,534**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	12,534	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**6,500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**258,774**	**94,773**	**36.6%**	**94,773**	**36.6%**	**93,211**	**36.1%**	**1.7%**
Property rates, penalties and collection charges	34,871	43,323	124.2%	43,323	124.2%	40,447	132.8%	7.1%
Service charges	140,820	34,374	24.4%	34,374	24.4%	31,292	25.2%	9.8%
Other revenue	**13,050**	**898**	**6.9%**	**898**	**6.9%**	**1,885**	**10.8%**	**(52.3%)**
Government - operating	38,460	14,732	38.3%	14,732	38.3%	18,342	33.7%	(19.7%)
Government - capital	26,325	-	-	-	-	-	-	-
Interest	5,248	1,445	27.5%	1,445	27.5%	1,244	18.8%	16.1%
Dividends	-	-	-	-	-	-	-	-
Payments	**(278,331)**	**(38,886)**	**14.0%**	**(38,886)**	**14.0%**	**(47,886)**	**21.6%**	**(18.8%)**
Suppliers and employees	(264,654)	(30,775)	11.6%	(30,775)	11.6%	(39,839)	18.8%	(22.8%)
Finance charges	(4,200)	-	-	-	-	-	-	-
Transfers and grants	(9,477)	(8,111)	85.6%	(8,111)	85.6%	(8,047)	118.5%	.8%
Net Cash from/(used) Operating Activities	**(19,557)**	**55,886**	**(285.8%)**	**55,886**	**(285.8%)**	**45,325**	**124.0%**	**23.3%**
Cash Flow from Investing Activities								
Receipts	**4,500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	4,500	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(42,664)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(42,664)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(38,164)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(57,721)**	**55,886**	**(96.8%)**	**55,886**	**(96.8%)**	**45,325**	**2,052.5%**	**23.3%**
Cash/cash equivalents at the year begin:	2,123	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**(55,597)**	**55,886**	**(100.5%)**	**55,886**	**(100.5%)**	**45,325**	**1,506.7%**	**23.3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	376	1.7%	2,300	10.3%	1,573	7.1%	18,009	80.9%	22,258	12.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(2,923)	(3.7%)	12,157	15.3%	2,579	3.2%	67,545	85.1%	79,358	43.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,481	2.0%	937	1.3%	889	1.2%	70,203	95.5%	73,509	40.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	-	239	3.7%	140	2.2%	6,027	94.1%	6,408	3.5%	-	-	-	-
Total By Income Source	**(1,064)**	**(.6%)**	**15,633**	**8.6%**	**5,181**	**2.9%**	**161,784**	**89.1%**	**181,533**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(2,328)	(10.1%)	5,993	26.1%	1,372	6.0%	17,941	78.1%	22,978	12.7%	-	-	-	-
Commercial	808	3.8%	3,666	17.5%	548	2.6%	15,970	76.1%	20,991	11.6%	-	-	-	-
Households	474	.4%	5,857	4.3%	3,187	2.4%	125,166	92.9%	134,684	74.2%	-	-	-	-
Other	(18)	(.6%)	117	4.1%	73	2.5%	2,707	94.0%	2,880	1.6%	-	-	-	-
Total By Customer Group	**(1,064)**	**(.6%)**	**15,633**	**8.6%**	**5,181**	**2.9%**	**161,784**	**89.1%**	**181,533**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2,059	25.8%	1,036	13.0%	959	12.0%	3,941	49.3%	7,996	9.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	69	7.2%	14	1.5%	71	7.4%	808	84.0%	963	1.1%
Auditor-General	1,205	86.6%	92	6.6%	4	.3%	91	6.5%	1,392	1.6%
Other	14,915	19.0%	12,054	15.3%	5,625	7.1%	46,095	58.6%	78,689	88.4%
Total	**18,249**	**20.5%**	**13,196**	**14.8%**	**6,660**	**7.5%**	**50,935**	**57.2%**	**89,040**	**100.0%**

Contact Details

Municipal Manager	Mr Mzwandile S Tantsi	048 801 5005
Financial Manager	Mr L.S Hanana	048 801 5011

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INTSIKA YETHU (EC135)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**183,574**	**1,945**	**1.1%**	**1,945**	**1.1%**	**82,082**	**49.6%**	**(97.6%)**
Property rates	7,500	(0)	-	(0)	-	397	11.0%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	900	-	-	-	-	(226)	(30.5%)	(100.0%)
Service charges - other	-	74	-	74	-	212	-	(65.0%)
Rental of facilities and equipment	1,669	(74)	(4.5%)	(74)	(4.5%)	236	14.9%	(131.5%)
Interest earned - external investments	1,000	-	-	-	-	83	4.6%	(100.0%)
Interest earned - outstanding debtors	-	250	-	250	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	1,005	(2)	(.2%)	(2)	(.2%)	-	-	(100.0%)
Licences and permits	2,063	24	1.1%	24	1.1%	213	12.5%	(88.9%)
Agency services	-	-	-	-	-	62	-	(100.0%)
Transfers recognised - operational	154,899	725	.5%	725	.5%	79,403	53.9%	(99.1%)
Other own revenue	14,538	265	1.8%	265	1.8%	1,116	13.3%	(76.3%)
Gains on disposal of PPE	-	683	-	683	-	584	-	16.9%
Operating Expenditure	**206,301**	**4,811**	**2.3%**	**4,811**	**2.3%**	**35,149**	**21.5%**	**(86.3%)**
Employee related costs	116,361	73	.1%	73	.1%	26,981	25.5%	(99.7%)
Remuneration of councillors	16,738	-	-	-	-	-	-	-
Debt impairment	641	-	-	-	-	-	-	-
Depreciation and asset impairment	23,646	-	-	-	-	-	-	-
Finance charges	-	9	-	9	-	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	7,716	304	3.9%	304	3.9%	3,663	-	(91.7%)
Contracted services	9,340	2,196	23.5%	2,196	23.5%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	31,859	2,230	7.0%	2,230	7.0%	4,504	25.8%	(50.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(22,727)**	**(2,866)**		**(2,866)**		**46,933**		
Transfers recognised - capital	55,962	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**33,235**	**(2,866)**		**(2,866)**		**46,933**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**33,235**	**(2,866)**		**(2,866)**		**46,933**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**33,235**	**(2,866)**		**(2,866)**		**46,933**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**33,235**	**(2,866)**		**(2,866)**		**46,933**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**58,056**	**6,059**	**10.4%**	**6,059**	**10.4%**	**4,842**	**10.1%**	**25.1%**
National Government	55,982	6,059	10.8%	6,059	10.8%	4,842	10.2%	25.1%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**55,982**	**6,059**	**10.8%**	**6,059**	**10.8%**	**4,842**	**10.2%**	**25.1%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	2,074	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**58,056**	**6,059**	**10.4%**	**6,059**	**10.4%**	**4,842**	**10.1%**	**25.1%**
Governance and Administration	**2,074**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	2,074	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**10,801**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	10,801	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**35,537**	**6,059**	**17.0%**	**6,059**	**17.0%**	**4,842**	**11.7%**	**25.1%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	35,537	6,059	17.0%	6,059	17.0%	4,842	11.7%	25.1%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**9,643**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	4,792	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	4,851	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**236,085**	**81,816**	**34.7%**	**81,816**	**34.7%**	**87,126**	**33.8%**	**(6.1%)**
Property rates, penalties and collection charges	7,500	111	1.5%	111	1.5%	397	11.0%	(72.1%)
Service charges	900	33	3.7%	33	3.7%	500	72.2%	(93.4%)
Other revenue	**15,824**	**81,672**	**516.1%**	**81,672**	**516.1%**	**4,511**	**9.0%**	**1,710.4%**
Government - operating	154,899	-	-	-	-	68,249	44.1%	(100.0%)
Government - capital	55,962	-	-	-	-	13,469	27.9%	(100.0%)
Interest	1,000	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(206,301)**	**(13,278)**	**6.4%**	**(13,278)**	**6.4%**	**(37,203)**	**22.5%**	**(64.3%)**
Suppliers and employees	(206,301)	(13,278)	6.4%	(13,278)	6.4%	(37,203)	23.3%	(64.3%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**29,784**	**68,537**	**230.1%**	**68,537**	**230.1%**	**49,924**	**54.2%**	**37.3%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(55,962)**	**(49)**	**.1%**	**(49)**	**.1%**	**-**	**-**	**(100.0%)**
Capital assets	(55,962)	(49)	.1%	(49)	.1%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(55,962)**	**(49)**	**.1%**	**(49)**	**.1%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(26,178)**	**68,488**	**(261.6%)**	**68,488**	**(261.6%)**	**49,924**	**119.4%**	**37.2%**
Cash/cash equivalents at the year begin:	-	26,358	-	26,358	-	6,595	100.0%	299.7%
Cash/cash equivalents at the year end:	**(26,178)**	**94,846**	**(362.3%)**	**94,846**	**(362.3%)**	**56,519**	**116.7%**	**67.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Siyabulela Koyo	047 874 8700
Financial Manager	Mr Nkosinathi Totongwana	

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: EMALAHLENI (EC) (EC136)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**155,333**	**-**	**-**	**-**	**-**	**60,005**	**38.8%**	**(100.0%)**
Property rates	4,615	-	-	-	-	6,201	144.1%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	10,570	-	-	-	-	1,422	13.2%	(100.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4,629	-	-	-	-	375	10.7%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	973	-	-	-	-	10	1.2%	(100.0%)
Interest earned - external investments	2,045	-	-	-	-	451	17.8%	(100.0%)
Interest earned - outstanding debtors	5,386	-	-	-	-	1,300	24.9%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	110	-	-	-	-	4	1.3%	(100.0%)
Licences and permits	1,309	-	-	-	-	484	28.5%	(100.0%)
Agency services	1,313	-	-	-	-	-	-	-
Transfers recognised - operational	123,829	-	-	-	-	49,699	40.1%	(100.0%)
Other own revenue	554	-	-	-	-	58	9.7%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**184,028**	**-**	**-**	**-**	**-**	**40,821**	**21.0%**	**(100.0%)**
Employee related costs	85,278	-	-	-	-	16,230	20.6%	(100.0%)
Remuneration of councillors	13,703	-	-	-	-	2,817	23.3%	(100.0%)
Debt impairment	6,000	-	-	-	-	1,875	25.0%	(100.0%)
Depreciation and asset impairment	23,721	-	-	-	-	6,044	24.4%	(100.0%)
Finance charges	2,216	-	-	-	-	-	-	-
Bulk purchases	15,070	-	-	-	-	2,880	17.4%	(100.0%)
Other Materials	2,786	-	-	-	-	-	-	-
Contracted services	12,727	-	-	-	-	2,038	34.7%	(100.0%)
Transfers and grants	290	-	-	-	-	-	-	-
Other expenditure	22,239	-	-	-	-	8,936	21.5%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(28,695)**	**-**		**-**		**19,184**		
Transfers recognised - capital	44,279	-	-	-	-	5,556	17.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**15,584**	**-**		**-**		**24,739**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**15,584**	**-**		**-**		**24,739**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**15,584**	**-**		**-**		**24,739**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**15,584**	**-**		**-**		**24,739**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**60,554**	**-**	**-**	**-**	**-**	**5,557**	**13.8%**	**(100.0%)**
National Government	44,829	-	-	-	-	5,557	17.2%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**44,829**	**-**	**-**	**-**	**-**	**5,557**	**17.2%**	**(100.0%)**
Borrowing	15,000	-	-	-	-	-	-	-
Internally generated funds	725	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**60,554**	**-**	**-**	**-**	**-**	**5,557**	**13.8%**	**(100.0%)**
Governance and Administration	**15,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	15,000	-	-	-	-	-	-	-
Community and Public Safety	**38,149**	**-**	**-**	**-**	**-**	**166**	**5.1%**	**(100.0%)**
Community & Social Services	19,170	-	-	-	-	166	5.1%	(100.0%)
Sport And Recreation	18,979	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**6,055**	**-**	**-**	**-**	**-**	**5,391**	**28.5%**	**(100.0%)**
Planning and Development	800	-	-	-	-	-	-	-
Road Transport	5,255	-	-	-	-	5,391	31.6%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**1,350**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	1,350	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**188,413**	**-**	**-**	**-**	**-**	**67,059**	**38.4%**	**(100.0%)**
Property rates, penalties and collection charges	1,615	-	-	-	-	6,201	288.2%	(100.0%)
Service charges	11,133	-	-	-	-	3,160	44.3%	(100.0%)
Other revenue	**3,626**	**-**	**-**	**-**	**-**	**696**	**17.3%**	**(100.0%)**
Government - operating	123,829	-	-	-	-	49,700	40.1%	(100.0%)
Government - capital	44,279	-	-	-	-	5,557	17.2%	(100.0%)
Interest	3,930	-	-	-	-	1,746	33.9%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(154,307)**	**-**	**-**	**-**	**-**	**(34,889)**	**21.9%**	**(100.0%)**
Suppliers and employees	(151,801)	-	-	-	-	(34,116)	21.5%	(100.0%)
Finance charges	(2,216)	-	-	-	-	-	-	-
Transfers and grants	(290)	-	-	-	-	(773)	177.8%	(100.0%)
Net Cash from/(used) Operating Activities	**34,106**	**-**	**-**	**-**	**-**	**32,171**	**212.0%**	**(100.0%)**
Cash Flow from Investing Activities								
Receipts	**6,500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	6,500	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(60,554)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(60,554)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(54,054)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**15,000**	**-**	**-**	**-**	**-**	**0**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	15,000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	0	-	(100.0%)
Payments	**(941)**	**-**	**-**	**-**	**-**	**(27)**	**-**	**(100.0%)**
Repayment of borrowing	(941)	-	-	-	-	(27)	-	(100.0%)
Net Cash from/(used) Financing Activities	**14,059**	**-**	**-**	**-**	**-**	**(26)**	**(.3%)**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(5,889)**	**-**	**-**	**-**	**-**	**32,144**	**(187.1%)**	**(100.0%)**
Cash/cash equivalents at the year begin:	16,270	-	-	-	-	13,134	72.0%	(100.0%)
Cash/cash equivalents at the year end:	**10,381**	**-**	**-**	**-**	**-**	**45,278**	**4,221.4%**	**(100.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Dr S W Vatala	047 878 0020
Financial Manager	Mr G P de Jager	047 878 2011

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ENGCOBO (EC137)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**183,899**	**69,749**	**37.9%**	**69,749**	**37.9%**	**66,759**	**40.6%**	**4.5%**
Property rates	4,279	4,298	100.4%	4,298	100.4%	89	2.3%	4,705.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1,085	271	25.0%	271	25.0%	226	21.8%	19.7%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	244	8	3.3%	8	3.3%	29	11.9%	(72.6%)
Interest earned - external investments	7,500	1,077	14.4%	1,077	14.4%	1,824	22.8%	(40.9%)
Interest earned - outstanding debtors	500	44	8.9%	44	8.9%	106	21.3%	(58.2%)
Dividends received	-	-	-	-	-	-	-	-
Fines	500	23	4.6%	23	4.6%	244	12.2%	(90.5%)
Licences and permits	1,800	298	16.6%	298	16.6%	682	11.8%	(56.3%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	140,411	56,721	40.4%	56,721	40.4%	57,927	42.0%	(2.1%)
Other own revenue	27,580	7,008	25.4%	7,008	25.4%	5,630	109.2%	24.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**201,374**	**38,455**	**19.1%**	**38,455**	**19.1%**	**31,411**	**16.3%**	**22.4%**
Employee related costs	78,243	17,684	22.6%	17,684	22.6%	15,774	21.7%	12.1%
Remuneration of councillors	15,621	3,699	23.7%	3,699	23.7%	3,194	23.3%	15.8%
Debt impairment	2,000	-	-	-	-	-	-	-
Depreciation and asset impairment	45,760	-	-	-	-	-	-	-
Finance charges	200	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	5,270	619	11.7%	619	11.7%	362	6.6%	70.7%
Contracted services	-	-	-	-	-	119	-	(100.0%)
Transfers and grants	3,500	695	19.9%	695	19.9%	-	-	(100.0%)
Other expenditure	50,780	15,758	31.0%	15,758	31.0%	11,961	20.5%	31.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(17,475)**	**31,295**		**31,295**		**35,348**		
Transfers recognised - capital	41,794	17,904	42.8%	17,904	42.8%	21,756	41.7%	(17.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**24,319**	**49,199**		**49,199**		**57,104**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**24,319**	**49,199**		**49,199**		**57,104**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**24,319**	**49,199**		**49,199**		**57,104**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**24,319**	**49,199**		**49,199**		**57,104**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**72,079**	**4,095**	**5.7%**	**4,095**	**5.7%**	**13,301**	**20.0%**	**(69.2%)**
National Government	37,794	839	2.2%	839	2.2%	9,531	18.3%	(91.2%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	4,000	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**41,794**	**839**	**2.0%**	**839**	**2.0%**	**9,531**	**18.3%**	**(91.2%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	30,285	3,256	10.8%	3,256	10.8%	3,770	26.0%	(13.6%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**72,079**	**4,095**	**5.7%**	**4,095**	**5.7%**	**13,301**	**20.0%**	**(69.2%)**
Governance and Administration	**2,590**	**791**	**30.5%**	**791**	**30.5%**	**300**	**28.5%**	**164.1%**
Executive & Council	200	-	-	-	-	-	-	-
Budget & Treasury Office	2,390	48	2.0%	48	2.0%	-	-	(100.0%)
Corporate Services	-	743	-	743	-	300	-	148.1%
Community and Public Safety	**590**	**1,734**	**293.8%**	**1,734**	**293.8%**	**806**	**15.5%**	**115.2%**
Community & Social Services	590	1,734	293.8%	1,734	293.8%	806	15.5%	115.2%
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**52,699**	**1,570**	**3.0%**	**1,570**	**3.0%**	**12,196**	**25.7%**	**(87.1%)**
Planning and Development	5,875	348	5.9%	348	5.9%	2,655	43.5%	(86.9%)
Road Transport	46,824	1,222	2.6%	1,222	2.6%	9,541	23.1%	(87.2%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**16,200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	15,000	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	1,200	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**220,944**	**102,203**	**46.3%**	**102,203**	**46.3%**	**89,703**	**41.4%**	**13.9%**
Property rates, penalties and collection charges	2,855	1,085	38.0%	1,085	38.0%	1,348	34.9%	(19.5%)
Service charges	965	161	16.6%	161	16.6%	191	18.4%	(16.0%)
Other revenue	**28,026**	**23,555**	**84.0%**	**23,555**	**84.0%**	**6,586**	**49.9%**	**257.7%**
Government - operating	140,411	58,421	41.6%	58,421	41.6%	57,927	42.0%	.9%
Government - capital	41,794	17,904	42.8%	17,904	42.8%	21,756	41.7%	(17.7%)
Interest	6,892	1,077	15.6%	1,077	15.6%	1,895	22.3%	(43.2%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(150,614)**	**(38,668)**	**25.7%**	**(38,668)**	**25.7%**	**(31,411)**	**20.9%**	**23.1%**
Suppliers and employees	(146,914)	(37,683)	25.6%	(37,683)	25.6%	(31,411)	20.9%	20.0%
Finance charges	(200)	-	-	-	-	(0)	-	(100.0%)
Transfers and grants	(3,500)	(985)	28.1%	(985)	28.1%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**70,330**	**63,535**	**90.3%**	**63,535**	**90.3%**	**58,292**	**87.5%**	**9.0%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(70,079)**	**(4,095)**	**5.8%**	**(4,095)**	**5.8%**	**(9,173)**	**13.8%**	**(55.4%)**
Capital assets	(70,079)	(4,095)	5.8%	(4,095)	5.8%	(9,173)	13.8%	(55.4%)
Net Cash from/(used) Investing Activities	**(70,079)**	**(4,095)**	**5.8%**	**(4,095)**	**5.8%**	**(9,173)**	**13.8%**	**(55.4%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**251**	**59,440**	**23,724.6%**	**59,440**	**23,724.6%**	**49,120**	**############**	**21.0%**
Cash/cash equivalents at the year begin:	133,029	68,266	51.3%	68,266	51.3%	68,266	60.3%	-
Cash/cash equivalents at the year end:	**133,279**	**127,706**	**95.8%**	**127,706**	**95.8%**	**117,386**	**103.7%**	**8.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3,519	44.1%	35	.4%	43	.5%	4,385	54.9%	7,982	83.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	182	11.5%	76	4.8%	63	4.0%	1,261	79.7%	1,582	16.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	25	100.0%	25	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**3,700**	**38.6%**	**110**	**1.2%**	**106**	**1.1%**	**5,671**	**59.1%**	**9,588**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	656	68.8%	8	.8%	7	.7%	283	29.7%	954	10.0%	-	-	-	-
Commercial	1,776	47.0%	51	1.4%	15	.4%	1,940	51.3%	3,782	39.4%	-	-	-	-
Households	1,268	26.1%	51	1.1%	85	1.8%	3,447	71.1%	4,852	50.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**3,700**	**38.6%**	**110**	**1.2%**	**106**	**1.1%**	**5,671**	**59.1%**	**9,588**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2,621	99.7%	8	.3%	-	-	-	-	2,630	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**2,621**	**99.7%**	**8**	**.3%**	**-**	**-**	**-**	**-**	**2,630**	**100.0%**

Contact Details

Municipal Manager	Silamko Mahlasela	047 548 5601
Financial Manager	M Matomane	047 548 5604

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SAKHISIZWE (EC138)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**92,321**	**-**	**-**	**-**	**-**	**39,681**	**43.0%**	**(100.0%)**
Property rates	5,779	-	-	-	-	9,483	174.0%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	4,683	-	-	-	-	1,729	18.9%	(100.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1,010	-	-	-	-	653	17.7%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	97	8.0%	(100.0%)
Interest earned - external investments	600	-	-	-	-	222	25.7%	(100.0%)
Interest earned - outstanding debtors	5,190	-	-	-	-	1,125	25.0%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	19	53.9%	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	65,789	-	-	-	-	24,831	38.5%	(100.0%)
Other own revenue	9,271	-	-	-	-	1,523	163.9%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**108,701**	**-**	**-**	**-**	**-**	**18,385**	**19.1%**	**(100.0%)**
Employee related costs	47,901	-	-	-	-	8,315	22.6%	(100.0%)
Remuneration of councillors	8,722	-	-	-	-	1,399	16.6%	(100.0%)
Debt impairment	2,000	-	-	-	-	-	-	-
Depreciation and asset impairment	10,000	-	-	-	-	-	-	-
Finance charges	454	-	-	-	-	124	29.2%	(100.0%)
Bulk purchases	11,931	-	-	-	-	2,551	27.0%	(100.0%)
Other Materials	250	-	-	-	-	97	43.8%	(100.0%)
Contracted services	7,166	-	-	-	-	419	3.9%	(100.0%)
Transfers and grants	-	-	-	-	-	362	-	(100.0%)
Other expenditure	20,277	-	-	-	-	5,117	32.2%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(16,381)**	**-**		**-**		**21,296**		
Transfers recognised - capital	17,912	-	-	-	-	4,312	13.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1,531**	**-**		**-**		**25,608**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1,531**	**-**		**-**		**25,608**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1,531**	**-**		**-**		**25,608**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1,531**	**-**		**-**		**25,608**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**19,212**	**-**	**-**	**-**	**-**	**4,906**	**15.4%**	**(100.0%)**
National Government	17,912	-	-	-	-	4,843	15.9%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**17,912**	**-**	**-**	**-**	**-**	**4,843**	**15.9%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1,300	-	-	-	-	63	4.7%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**19,212**	**-**	**-**	**-**	**-**	**4,906**	**15.4%**	**(100.0%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**63**	**17.9%**	**(100.0%)**
Executive & Council	-	-	-	-	-	24	24.4%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	22	8.6%	(100.0%)
Corporate Services	-	-	-	-	-	17	-	(100.0%)
Community and Public Safety	**6,800**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	250	-	-	-	-	-	-	-
Sport And Recreation	6,300	-	-	-	-	-	-	-
Public Safety	250	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12,112**	**-**	**-**	**-**	**-**	**3,974**	**24.8%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	12,112	-	-	-	-	3,974	24.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**300**	**-**	**-**	**-**	**-**	**869**	**29.0%**	**(100.0%)**
Electricity	-	-	-	-	-	869	43.5%	(100.0%)
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	300	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**116,903**	**-**	**-**	**-**	**-**	**43,900**	**37.6%**	**(100.0%)**
Property rates, penalties and collection charges	5,779	-	-	-	-	9,473	347.5%	(100.0%)
Service charges	12,782	-	-	-	-	3,503	35.5%	(100.0%)
Other revenue	**9,271**	**-**	**-**	**-**	**-**	**434**	**11.9%**	**(100.0%)**
Government - operating	65,369	-	-	-	-	27,098	42.1%	(100.0%)
Government - capital	17,912	-	-	-	-	2,046	6.2%	(100.0%)
Interest	5,790	-	-	-	-	1,346	43.3%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(103,352)**	**-**	**-**	**-**	**-**	**(34,497)**	**36.2%**	**(100.0%)**
Suppliers and employees	(94,185)	-	-	-	-	(34,161)	36.0%	(100.0%)
Finance charges	(2,000)	-	-	-	-	(124)	29.2%	(100.0%)
Transfers and grants	(7,166)	-	-	-	-	(212)	-	(100.0%)
Net Cash from/(used) Operating Activities	**13,551**	**-**	**-**	**-**	**-**	**9,403**	**43.9%**	**(100.0%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(28,312)**	**-**	**-**	**-**	**-**	**(4,787)**	**20.6%**	**(100.0%)**
Capital assets	(28,312)	-	-	-	-	(4,787)	20.6%	(100.0%)
Net Cash from/(used) Investing Activities	**(28,312)**	**-**	**-**	**-**	**-**	**(4,787)**	**20.6%**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**(4)**	**16.7%**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(4)	16.7%	(100.0%)
Payments	**(2,000)**	**-**	**-**	**-**	**-**	**(473)**	**113.7%**	**(100.0%)**
Repayment of borrowing	(2,000)	-	-	-	-	(473)	113.7%	(100.0%)
Net Cash from/(used) Financing Activities	**(2,000)**	**-**	**-**	**-**	**-**	**(477)**	**108.9%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(16,761)**	**-**	**-**	**-**	**-**	**4,140**	**(182.7%)**	**(100.0%)**
Cash/cash equivalents at the year begin:	6,177	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**(10,584)**	**-**	**-**	**-**	**-**	**4,140**	**(367.2%)**	**(100.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Dumile Moses Mvulane	047 877 5308
Financial Manager	Ms Thobeka Nkula	045 931 1011

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ENOCH MGIJIMA (EC139)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**663,964**	**604,782**	**91.1%**	**604,782**	**91.1%**	**1,925,816**	**288.3%**	**(68.6%)**
Property rates	105,875	95,735	90.4%	95,735	90.4%	91,040	90.3%	5.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	241,834	428,288	177.1%	428,288	177.1%	1,821,942	775.5%	(76.5%)
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	44,639	4,467	10.0%	4,467	10.0%	8,520	19.1%	(47.6%)
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2,749	246	8.9%	246	8.9%	317	12.1%	(22.6%)
Interest earned - external investments	7,026	152	2.2%	152	2.2%	-	-	(100.0%)
Interest earned - outstanding debtors	25,481	1,384	5.4%	1,384	5.4%	281	1.0%	391.7%
Dividends received	-	-	-	-	-	354	-	(100.0%)
Fines	3,225	543	16.8%	543	16.8%	463	133.1%	17.3%
Licences and permits	4,656	399	8.6%	399	8.6%	656	14.1%	(39.2%)
Agency services	5,212	65	1.2%	65	1.2%	945	20.0%	(93.1%)
Transfers recognised - operational	180,369	68,631	38.1%	68,631	38.1%	29	-	237,831.8%
Other own revenue	42,899	4,872	11.4%	4,872	11.4%	1,268	2.6%	284.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**717,010**	**91,537**	**12.8%**	**91,537**	**12.8%**	**113,202**	**16.8%**	**(19.1%)**
Employee related costs	265,939	65,876	24.8%	65,876	24.8%	61,440	25.2%	7.2%
Remuneration of councillors	30,223	5,961	19.7%	5,961	19.7%	1,909	6.3%	212.2%
Debt impairment	22,496	-	-	-	-	-	-	-
Depreciation and asset impairment	27,995	-	-	-	-	-	-	-
Finance charges	154	0	.2%	0	.2%	-	-	(100.0%)
Bulk purchases	267,213	4,492	1.7%	4,492	1.7%	41,716	20.1%	(89.2%)
Other Materials	11,389	786	6.9%	786	6.9%	-	-	(100.0%)
Contracted services	40,657	4,094	10.1%	4,094	10.1%	1,355	15.8%	202.1%
Transfers and grants	159	-	-	-	-	38	.2%	(100.0%)
Other expenditure	50,784	10,327	20.3%	10,327	20.3%	6,659	7.1%	55.1%
Loss on disposal of PPE	-	-	-	-	-	86	-	(100.0%)
Surplus/(Deficit)	**(53,046)**	**513,245**		**513,245**		**1,812,614**		
Transfers recognised - capital	-	(54)	-	(54)	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(53,046)**	**513,191**		**513,191**		**1,812,614**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(53,046)**	**513,191**		**513,191**		**1,812,614**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(53,046)**	**513,191**		**513,191**		**1,812,614**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(53,046)**	**513,191**		**513,191**		**1,812,614**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**61,196**	**962**	**1.6%**	**962**	**1.6%**	**53**	**.1%**	**1,720.3%**
National Government	56,496	528	.9%	528	.9%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	434	-	434	-	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**56,496**	**962**	**1.7%**	**962**	**1.7%**	**-**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	4,700	-	-	-	-	53	3.5%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**61,196**	**962**	**1.6%**	**962**	**1.6%**	**53**	**.1%**	**1,720.3%**
Governance and Administration	**1,500**	**-**	**-**	**-**	**-**	**53**	**1.5%**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	1,500	-	-	-	-	53	3.5%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**20,200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	9,600	-	-	-	-	-	-	-
Sport And Recreation	10,600	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**33,334**	**962**	**2.9%**	**962**	**2.9%**	**-**	**-**	**(100.0%)**
Planning and Development	4,600	434	9.4%	434	9.4%	-	-	(100.0%)
Road Transport	28,734	528	1.8%	528	1.8%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**6,162**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	6,162	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**639,651**	**147,388**	**23.0%**	**147,388**	**23.0%**	**164,672**	**24.7%**	**(10.5%)**
Property rates, penalties and collection charges	76,404	31,538	41.3%	31,538	41.3%	13,465	15.6%	134.2%
Service charges	254,208	37,470	14.7%	37,470	14.7%	46,314	18.5%	(19.1%)
Other revenue	**54,310**	**8,927**	**16.4%**	**8,927**	**16.4%**	**3,310**	**5.6%**	**169.7%**
Government - operating	183,021	68,660	37.5%	68,660	37.5%	80,469	42.7%	(14.7%)
Government - capital	59,202	-	-	-	-	18,273	27.6%	(100.0%)
Interest	12,507	794	6.3%	794	6.3%	2,842	18.7%	(72.1%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(658,217)**	**(94,822)**	**14.4%**	**(94,822)**	**14.4%**	**(108,326)**	**18.2%**	**(12.5%)**
Suppliers and employees	(649,550)	(92,383)	14.2%	(92,383)	14.2%	(108,301)	18.8%	(14.7%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(8,667)	(2,439)	28.1%	(2,439)	28.1%	(25)	.1%	9,656.4%
Net Cash from/(used) Operating Activities	**(18,566)**	**52,566**	**(283.1%)**	**52,566**	**(283.1%)**	**56,346**	**79.5%**	**(6.7%)**
Cash Flow from Investing Activities								
Receipts	**1,500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	1,500	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(58,050)**	**(962)**	**1.7%**	**(962)**	**1.7%**	**(53)**	**.1%**	**1,720.3%**
Capital assets	(58,050)	(962)	1.7%	(962)	1.7%	(53)	.1%	1,720.3%
Net Cash from/(used) Investing Activities	**(56,550)**	**(962)**	**1.7%**	**(962)**	**1.7%**	**(53)**	**.1%**	**1,720.3%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(75,116)**	**51,604**	**(68.7%)**	**51,604**	**(68.7%)**	**56,293**	**1,229.7%**	**(8.3%)**
Cash/cash equivalents at the year begin:	73,500	62,450	85.0%	62,450	85.0%	82,209	100.0%	(24.0%)
Cash/cash equivalents at the year end:	**(1,616)**	**114,055**	**(7,059.4%)**	**114,055**	**(7,059.4%)**	**138,502**	**159.6%**	**(17.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13,218	13.3%	28,217	28.4%	8,804	8.9%	49,136	49.4%	99,375	13.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	23,936	10.0%	4,421	1.8%	3,686	1.5%	208,095	86.7%	240,138	33.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	4	100.0%	4	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4,981	2.4%	4,520	2.1%	4,288	2.0%	196,673	93.4%	210,462	29.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1,871	1.3%	1,636	1.2%	1,589	1.1%	136,904	96.4%	141,999	19.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	290	1.4%	3,706	18.1%	395	1.9%	16,074	78.5%	20,465	2.9%	-	-	-	-
Total By Income Source	**44,296**	**6.2%**	**42,499**	**6.0%**	**18,762**	**2.6%**	**606,886**	**85.2%**	**712,443**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2,280	13.2%	2,081	12.0%	3,636	21.0%	9,320	53.8%	17,316	2.4%	-	-	-	-
Commercial	13,935	27.9%	4,144	8.3%	2,858	5.7%	29,000	58.1%	49,937	7.0%	-	-	-	-
Households	15,121	2.7%	31,029	5.6%	10,711	1.9%	495,436	89.7%	552,297	77.5%	-	-	-	-
Other	12,959	14.0%	5,246	5.6%	1,556	1.7%	73,130	78.7%	92,892	13.0%	-	-	-	-
Total By Customer Group	**44,296**	**6.2%**	**42,499**	**6.0%**	**18,762**	**2.6%**	**606,886**	**85.2%**	**712,443**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4,559	87.6%	646	12.4%	-	-	-	-	5,205	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**4,559**	**87.6%**	**646**	**12.4%**	**-**	**-**	**-**	**-**	**5,205**	**100.0%**

Contact Details

Municipal Manager	Mr Chris Ntsokolo Magwanqana	045 807 2606
Financial Manager	Mr Gcobani Mashiyi	045 807 2001

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: CHRIS HANI (DC13)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**937,496**	**308,638**	**32.9%**	**308,638**	**32.9%**	**285,961**	**27.5%**	**7.9%**
Property rates	-	-		-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	178,574	50,801	28.4%	50,801	28.4%	50,576	33.4%	.4%
Service charges - sanitation revenue	54,246	14,054	25.9%	14,054	25.9%	-	-	(100.0%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	357	-	(100.0%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-
Interest earned - external investments	32,480	4,564	14.1%	4,564	14.1%	5,942	17.9%	(23.2%)
Interest earned - outstanding debtors	6,730	6,534	97.1%	6,534	97.1%	1,180	1.1%	453.7%
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	600,325	228,798	38.1%	228,798	38.1%	220,247	35.0%	3.9%
Other own revenue	64,942	3,887	6.0%	3,887	6.0%	4,569	5.3%	(14.9%)
Gains on disposal of PPE	200	-	-	-	-	3,091	1,545.5%	(100.0%)
Operating Expenditure	**1,206,257**	**214,752**	**17.8%**	**214,752**	**17.8%**	**231,783**	**18.0%**	**(7.3%)**
Employee related costs	308,843	74,679	24.2%	74,679	24.2%	64,670	18.5%	15.5%
Remuneration of councillors	11,071	2,887	26.1%	2,887	26.1%	2,780	22.1%	3.8%
Debt impairment	200,000	50,000	25.0%	50,000	25.0%	50,000	25.0%	-
Depreciation and asset impairment	140,000	35,000	25.0%	35,000	25.0%	45,000	25.0%	(22.2%)
Finance charges	1,260	358	28.4%	358	28.4%	108	9.0%	231.1%
Bulk purchases	26,139	1,415	5.4%	1,415	5.4%	1,094	4.4%	29.3%
Other Materials	-	-	-	-	-	-	-	-
Contracted services	124,153	10,985	8.8%	10,985	8.8%	26,746	81.2%	(58.9%)
Transfers and grants	175,942	10,149	5.8%	10,149	5.8%	8,840	43.8%	14.8%
Other expenditure	218,850	29,280	13.4%	29,280	13.4%	32,545	7.0%	(10.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(268,761)**	**93,887**		**93,887**		**54,178**		
Transfers recognised - capital	471,919	29,162	6.2%	29,162	6.2%	2,249	.4%	1,196.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**203,158**	**123,049**		**123,049**		**56,427**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**203,158**	**123,049**		**123,049**		**56,427**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**203,158**	**123,049**		**123,049**		**56,427**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**203,158**	**123,049**		**123,049**		**56,427**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**551,919**	**31,295**	**5.7%**	**31,295**	**5.7%**	**35,652**	**5.8%**	**(12.2%)**
National Government	471,919	29,162	6.2%	29,162	6.2%	35,652	6.9%	(18.2%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**471,919**	**29,162**	**6.2%**	**29,162**	**6.2%**	**35,652**	**6.9%**	**(18.2%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	80,000	2,133	2.7%	2,133	2.7%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**551,919**	**31,295**	**5.7%**	**31,295**	**5.7%**	**35,652**	**5.8%**	**(12.2%)**
Governance and Administration	**80,000**	**2,133**	**2.7%**	**2,133**	**2.7%**	**8,510**	**8.8%**	**(74.9%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	25,000	2,133	8.5%	2,133	8.5%	8,510	8.8%	(74.9%)
Corporate Services	55,000	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**471,919**	**29,162**	**6.2%**	**29,162**	**6.2%**	**27,142**	**5.3%**	**7.4%**
Electricity	-	-	-	-	-	-	-	-
Water	471,919	29,162	6.2%	29,162	6.2%	27,142	5.3%	7.4%
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**1,242,777**	**373,589**	**30.1%**	**373,589**	**30.1%**	**457,009**	**34.6%**	**(18.3%)**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	88,100	8,743	9.9%	8,743	9.9%	3,414	5.2%	156.1%
Other revenue	**47,853**	**16,427**	**34.3%**	**16,427**	**34.3%**	**32**	**-**	**51,063.7%**
Government - operating	600,325	247,304	41.2%	247,304	41.2%	220,424	35.0%	12.2%
Government - capital	471,919	96,551	20.5%	96,551	20.5%	226,385	44.0%	(57.4%)
Interest	34,580	4,564	13.2%	4,564	13.2%	6,753	20.4%	(32.4%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(1,418,177)**	**(129,752)**	**9.1%**	**(129,752)**	**9.1%**	**(136,783)**	**17.6%**	**(5.1%)**
Suppliers and employees	(1,240,975)	(119,245)	9.6%	(119,245)	9.6%	(127,618)	16.8%	(6.6%)
Finance charges	(1,260)	(358)	28.4%	(358)	28.4%	(325)	27.1%	9.9%
Transfers and grants	(175,942)	(10,149)	5.8%	(10,149)	5.8%	(8,840)	43.8%	14.8%
Net Cash from/(used) Operating Activities	**(175,400)**	**243,837**	**(139.0%)**	**243,837**	**(139.0%)**	**320,226**	**59.2%**	**(23.9%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(471,919)**	**(31,295)**	**6.6%**	**(31,295)**	**6.6%**	**(35,652)**	**6.1%**	**(12.2%)**
Capital assets	(471,919)	(31,295)	6.6%	(31,295)	6.6%	(35,652)	6.1%	(12.2%)
Net Cash from/(used) Investing Activities	**(471,919)**	**(31,295)**	**6.6%**	**(31,295)**	**6.6%**	**(35,652)**	**6.1%**	**(12.2%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(647,319)**	**212,542**	**(32.8%)**	**212,542**	**(32.8%)**	**284,574**	**(716.2%)**	**(25.3%)**
Cash/cash equivalents at the year begin:	145,300	358,171	246.5%	358,171	246.5%	-	-	(100.0%)
Cash/cash equivalents at the year end:	**(502,019)**	**570,713**	**(113.7%)**	**570,713**	**(113.7%)**	**284,574**	**126.2%**	**100.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1,374	.1%	73,647	7.8%	17,923	1.9%	856,126	90.2%	949,069	69.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6	-	11,712	2.8%	5,293	1.2%	407,641	96.0%	424,651	30.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**1,380**	**.1%**	**85,358**	**6.2%**	**23,216**	**1.7%**	**1,263,766**	**92.0%**	**1,373,721**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	27	-	5,306	8.6%	1,860	3.0%	54,449	88.3%	61,642	4.5%	-	-	-	-
Commercial	110	.2%	3,019	6.6%	1,172	2.6%	41,475	90.6%	45,777	3.3%	-	-	-	-
Households	1,235	.1%	76,746	6.1%	20,102	1.6%	1,158,847	92.2%	1,256,930	91.5%	-	-	-	-
Other	8	.1%	287	3.1%	82	.9%	8,995	96.0%	9,372	.7%	-	-	-	-
Total By Customer Group	**1,380**	**.1%**	**85,358**	**6.2%**	**23,216**	**1.7%**	**1,263,766**	**92.0%**	**1,373,721**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8,036	100.0%	-	-	-	-	-	-	8,036	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**8,036**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**8,036**	**100.0%**

Contact Details

Municipal Manager	Mr B Mthembu	045 808 4610
Financial Manager	Ms Nomfundo Fetsha	045 808 4722

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ELUNDINI (EC141)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**277,117**	**-**	**-**	**-**	**-**	**91,986**	**26.5%**	**(100.0%)**
Property rates	28,255	-	-	-	-	31,145	165.6%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	25,983	-	-	-	-	3,089	12.7%	(100.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2,927	-	-	-	-	740	27.0%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	9,048	-	-	-	-	219	14.6%	(100.0%)
Interest earned - external investments	2,441	-	-	-	-	411	25.7%	(100.0%)
Interest earned - outstanding debtors	1,301	-	-	-	-	412	21.7%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	385	-	-	-	-	-	-	-
Licences and permits	2,631	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	173,745	-	-	-	-	55,882	33.0%	(100.0%)
Other own revenue	29,976	-	-	-	-	89	.1%	(100.0%)
Gains on disposal of PPE	426	-	-	-	-	-	-	-
Operating Expenditure	**333,826**	**-**	**-**	**-**	**-**	**54,706**	**16.6%**	**(100.0%)**
Employee related costs	98,540	-	-	-	-	18,599	20.4%	(100.0%)
Remuneration of councillors	12,398	-	-	-	-	1,384	13.1%	(100.0%)
Debt impairment	7,811	-	-	-	-	-	-	-
Depreciation and asset impairment	48,898	-	-	-	-	-	-	-
Finance charges	53	-	-	-	-	-	-	-
Bulk purchases	26,599	-	-	-	-	3,162	12.8%	(100.0%)
Other Materials	3,188	-	-	-	-	2,800	13.3%	(100.0%)
Contracted services	82,705	-	-	-	-	122	.9%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	53,633	-	-	-	-	28,640	26.1%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(56,709)**	**-**		**-**		**37,280**		
Transfers recognised - capital	67,795	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**11,086**	**-**		**-**		**37,280**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**11,086**	**-**		**-**		**37,280**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**11,086**	**-**		**-**		**37,280**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**11,086**	**-**		**-**		**37,280**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**86,897**	**-**	**-**	**-**	**-**	**14,792**	**16.8%**	**(100.0%)**
National Government	38,207	-	-	-	-	2,112	5.3%	(100.0%)
Provincial Government	29,588	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**67,795**	**-**	**-**	**-**	**-**	**2,112**	**3.0%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	19,102	-	-	-	-	12,680	70.6%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**86,897**	**-**	**-**	**-**	**-**	**14,792**	**16.8%**	**(100.0%)**
Governance and Administration	**5,116**	**-**	**-**	**-**	**-**	**1,151**	**18.7%**	**(100.0%)**
Executive & Council	96	-	-	-	-	-	-	-
Budget & Treasury Office	2,830	-	-	-	-	1,137	19.4%	(100.0%)
Corporate Services	2,190	-	-	-	-	14	-	(100.0%)
Community and Public Safety	**1,447**	**-**	**-**	**-**	**-**	**593**	**58.5%**	**(100.0%)**
Community & Social Services	147	-	-	-	-	106	89.5%	(100.0%)
Sport And Recreation	400	-	-	-	-	131	131.2%	(100.0%)
Public Safety	900	-	-	-	-	355	44.7%	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**76,210**	**-**	**-**	**-**	**-**	**9,498**	**12.5%**	**(100.0%)**
Planning and Development	1,600	-	-	-	-	-	-	-
Road Transport	74,610	-	-	-	-	9,498	21.6%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**4,125**	**-**	**-**	**-**	**-**	**3,551**	**67.0%**	**(100.0%)**
Electricity	3,195	-	-	-	-	3,196	71.0%	(100.0%)
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	930	-	-	-	-	355	44.4%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**318,719**	**-**	**-**	**-**	**-**	**232,100**	**71.2%**	**(100.0%)**
Property rates, penalties and collection charges	16,606	-	-	-	-	5,731	38.1%	(100.0%)
Service charges	23,127	-	-	-	-	665	2.8%	(100.0%)
Other revenue	**33,766**	**-**	**-**	**-**	**-**	**419**	**.9%**	**(100.0%)**
Government - operating	173,745	-	-	-	-	205,088	121.2%	(100.0%)
Government - capital	67,795	-	-	-	-	18,982	27.0%	(100.0%)
Interest	3,680	-	-	-	-	1,215	43.5%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(239,690)**	**-**	**-**	**-**	**-**	**(49,410)**	**23.3%**	**(100.0%)**
Suppliers and employees	(239,637)	-	-	-	-	(49,410)	23.3%	(100.0%)
Finance charges	(53)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**79,029**	**-**	**-**	**-**	**-**	**182,690**	**160.6%**	**(100.0%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(86,897)**	**-**	**-**	**-**	**-**	**(16,594)**	**23.6%**	**(100.0%)**
Capital assets	(86,897)	-	-	-	-	(16,594)	23.6%	(100.0%)
Net Cash from/(used) Investing Activities	**(86,897)**	**-**	**-**	**-**	**-**	**(16,594)**	**23.6%**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(7,868)**	**-**	**-**	**-**	**-**	**166,096**	**381.3%**	**(100.0%)**
Cash/cash equivalents at the year begin:	115,779	-	-	-	-	40,525	42.4%	(100.0%)
Cash/cash equivalents at the year end:	**107,911**	**-**	**-**	**-**	**-**	**206,621**	**148.6%**	**(100.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Kayalethu Gashi	045 932 8106
Financial Manager	Mr Jack Mdeni	045 932 8120

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SENQU (EC142)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**224,204**	**86,073**	**38.4%**	**86,073**	**38.4%**	**77,844**	**37.8%**	**10.6%**
Property rates	8,147	15,235	187.0%	15,235	187.0%	10,129	131.8%	50.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	41,712	10,106	24.2%	10,106	24.2%	8,657	27.1%	16.7%
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	9,101	3,357	36.9%	3,357	36.9%	1,333	41.6%	151.9%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	95	271	284.1%	271	284.1%	36	8.3%	659.3%
Interest earned - external investments	15,000	4,009	26.7%	4,009	26.7%	5,294	38.4%	(24.3%)
Interest earned - outstanding debtors	2,226	808	36.3%	808	36.3%	740	46.8%	9.3%
Dividends received	-	-	-	-	-	-	-	-
Fines	57	4	7.0%	4	7.0%	17	3.3%	(76.2%)
Licences and permits	1,119	306	27.3%	306	27.3%	447	29.2%	(31.6%)
Agency services	843	273	32.3%	273	32.3%	-	-	(100.0%)
Transfers recognised - operational	144,318	51,520	35.7%	51,520	35.7%	50,413	36.1%	2.2%
Other own revenue	1,586	183	11.5%	183	11.5%	780	15.8%	(76.5%)
Gains on disposal of PPE	-	1	-	1	-	-	-	(100.0%)
Operating Expenditure	**236,264**	**49,237**	**20.8%**	**49,237**	**20.8%**	**34,896**	**15.9%**	**41.1%**
Employee related costs	87,122	18,899	21.7%	18,899	21.7%	17,949	21.0%	5.3%
Remuneration of councillors	13,355	2,969	22.2%	2,969	22.2%	2,785	20.7%	6.6%
Debt impairment	4,963	-	-	-	-	-	-	-
Depreciation and asset impairment	22,290	0	-	0	-	(1)	-	(183.9%)
Finance charges	3,163	485	15.3%	485	15.3%	-	-	(100.0%)
Bulk purchases	34,506	12,862	37.3%	12,862	37.3%	4,131	13.7%	211.4%
Other Materials	13,179	2,415	18.3%	2,415	18.3%	-	-	(100.0%)
Contracted services	28,298	4,803	17.0%	4,803	17.0%	-	-	(100.0%)
Transfers and grants	290	-	-	-	-	-	-	-
Other expenditure	29,097	6,803	23.4%	6,803	23.4%	10,031	32.8%	(32.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(12,060)**	**36,836**		**36,836**		**42,949**		
Transfers recognised - capital	44,850	1,739	3.9%	1,739	3.9%	1,000	2.4%	73.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**32,790**	**38,575**		**38,575**		**43,949**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**32,790**	**38,575**		**38,575**		**43,949**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**32,790**	**38,575**		**38,575**		**43,949**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**32,790**	**38,575**		**38,575**		**43,949**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**77,567**	**2,759**	**3.6%**	**2,759**	**3.6%**	**6,575**	**8.3%**	**(58.0%)**
National Government	41,850	1,878	4.5%	1,878	4.5%	5,256	12.5%	(64.3%)
Provincial Government	3,000	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**44,850**	**1,878**	**4.2%**	**1,878**	**4.2%**	**5,256**	**12.5%**	**(64.3%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	32,717	881	2.7%	881	2.7%	1,320	3.5%	(33.3%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**77,567**	**2,759**	**3.6%**	**2,759**	**3.6%**	**6,575**	**8.3%**	**(58.0%)**
Governance and Administration	**7,103**	**30**	**.4%**	**30**	**.4%**	**614**	**5.6%**	**(95.1%)**
Executive & Council	335	-	-	-	-	-	-	-
Budget & Treasury Office	6,168	30	.5%	30	.5%	-	-	(100.0%)
Corporate Services	600	-	-	-	-	614	1,533.8%	(100.0%)
Community and Public Safety	**11,582**	**437**	**3.8%**	**437**	**3.8%**	**824**	**10.9%**	**(47.0%)**
Community & Social Services	2,000	-	-	-	-	148	5.6%	(100.0%)
Sport And Recreation	1,950	231	11.8%	231	11.8%	676	48.3%	(65.9%)
Public Safety	7,632	206	2.7%	206	2.7%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**25,714**	**1,050**	**4.1%**	**1,050**	**4.1%**	**4,459**	**13.4%**	**(76.5%)**
Planning and Development	150	-	-	-	-	-	-	-
Road Transport	25,564	1,050	4.1%	1,050	4.1%	4,459	13.5%	(76.5%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**33,168**	**1,242**	**3.7%**	**1,242**	**3.7%**	**679**	**2.4%**	**83.0%**
Electricity	10,067	418	4.2%	418	4.2%	652	9.1%	(36.0%)
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	23,101	824	3.6%	824	3.6%	27	.1%	3,007.2%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**261,926**	**38,327**	**14.6%**	**38,327**	**14.6%**	**119,383**	**49.3%**	**(67.9%)**
Property rates, penalties and collection charges	7,199	2,028	28.2%	2,028	28.2%	1,634	24.5%	24.2%
Service charges	44,903	8,332	18.6%	8,332	18.6%	11,281	37.0%	(26.1%)
Other revenue	**3,689**	**(30,110)**	**(816.1%)**	**(30,110)**	**(816.1%)**	**49,022**	**602.4%**	**(161.4%)**
Government - operating	144,318	51,520	35.7%	51,520	35.7%	50,413	36.1%	2.2%
Government - capital	44,850	1,739	3.9%	1,739	3.9%	1,000	2.4%	73.9%
Interest	16,967	4,818	28.4%	4,818	28.4%	6,034	39.8%	(20.2%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(204,864)**	**(111,854)**	**54.6%**	**(111,854)**	**54.6%**	**(117,896)**	**61.9%**	**(5.1%)**
Suppliers and employees	(201,411)	(111,369)	55.3%	(111,369)	55.3%	(117,896)	62.8%	(5.5%)
Finance charges	(3,163)	(485)	15.3%	(485)	15.3%	-	-	(100.0%)
Transfers and grants	(290)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**57,062**	**(73,527)**	**(128.9%)**	**(73,527)**	**(128.9%)**	**1,488**	**2.9%**	**(5,042.2%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(77,567)**	**(2,759)**	**3.6%**	**(2,759)**	**3.6%**	**(6,575)**	**8.3%**	**(58.0%)**
Capital assets	(77,567)	(2,759)	3.6%	(2,759)	3.6%	(6,575)	8.3%	(58.0%)
Net Cash from/(used) Investing Activities	**(77,567)**	**(2,759)**	**3.6%**	**(2,759)**	**3.6%**	**(6,575)**	**8.3%**	**(58.0%)**
Cash Flow from Financing Activities								
Receipts	**75**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	75	-	-	-	-	-	-	-
Payments	**(841)**	**(418)**	**49.7%**	**(418)**	**49.7%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(841)	(418)	49.7%	(418)	49.7%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(766)**	**(418)**	**54.6%**	**(418)**	**54.6%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(21,271)**	**(76,704)**	**360.6%**	**(76,704)**	**360.6%**	**(5,088)**	**17.6%**	**1,407.6%**
Cash/cash equivalents at the year begin:	227,591	294,260	129.3%	294,260	129.3%	253,169	120.5%	16.2%
Cash/cash equivalents at the year end:	**206,321**	**217,556**	**105.4%**	**217,556**	**105.4%**	**248,082**	**137.0%**	**(12.3%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2,890	13.3%	1,872	8.6%	1,124	5.2%	15,773	72.8%	21,659	39.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	495	3.9%	328	2.6%	3,134	24.6%	8,795	69.0%	12,752	23.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	898	6.3%	697	4.9%	631	4.5%	11,933	84.3%	14,159	26.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	123	18.3%	75	11.3%	50	7.4%	422	63.0%	671	1.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	330	6.6%	549	11.0%	4,103	82.4%	4,982	9.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**4,406**	**8.1%**	**3,303**	**6.1%**	**5,488**	**10.1%**	**41,026**	**75.7%**	**54,222**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1,632	27.8%	1,303	22.2%	1,455	24.7%	1,491	25.4%	5,881	10.8%	-	-	-	-
Commercial	1,406	8.4%	870	5.2%	2,973	17.8%	11,476	68.6%	16,726	30.8%	-	-	-	-
Households	1,367	4.3%	1,129	3.6%	1,060	3.4%	28,058	88.8%	31,615	58.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**4,406**	**8.1%**	**3,303**	**6.1%**	**5,488**	**10.1%**	**41,026**	**75.7%**	**54,222**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	3,547	100.0%	-	-	-	-	-	-	3,547	18.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1,050	100.0%	-	-	-	-	-	-	1,050	5.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1,184	100.0%	-	-	-	-	-	-	1,184	6.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12,649	100.0%	-	-	-	-	-	-	12,649	66.7%
Auditor-General	538	100.0%	-	-	-	-	-	-	538	2.8%
Other	-	-	-	-	-	-	-	-	-	-
Total	**18,968**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**18,968**	**100.0%**

Contact Details

Municipal Manager	Mr MM Yawa	051 603 1309
Financial Manager	Mr K Fourie	051 603 1320

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: WALTER SISULU (EC145)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**256,336**	**64,827**	**25.3%**	**64,827**	**25.3%**	**66,311**	**30.3%**	**(2.2%)**
Property rates	38,549	5,805	15.1%	5,805	15.1%	13,875	54.1%	(58.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	98,610	24,483	24.8%	24,483	24.8%	23,955	28.6%	2.2%
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	27,990	10,437	37.3%	10,437	37.3%	4,232	29.5%	146.6%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3,309	594	17.9%	594	17.9%	529	16.6%	12.2%
Interest earned - external investments	2,650	38	1.4%	38	1.4%	556	62.7%	(93.2%)
Interest earned - outstanding debtors	5,513	31	.6%	31	.6%	1,026	19.7%	(97.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	663	3	.4%	3	.4%	134	35.9%	(97.9%)
Licences and permits	5,881	1,142	19.4%	1,142	19.4%	850	21.0%	34.4%
Agency services	3,372	-	-	-	-	170	5.3%	(100.0%)
Transfers recognised - operational	60,456	21,949	36.3%	21,949	36.3%	20,429	28.6%	7.4%
Other own revenue	9,242	347	3.7%	347	3.7%	553	8.3%	(37.4%)
Gains on disposal of PPE	101	-	-	-	-	-	-	-
Operating Expenditure	**238,205**	**47,828**	**20.1%**	**47,828**	**20.1%**	**25,175**	**11.0%**	**90.0%**
Employee related costs	95,188	20,661	21.7%	20,661	21.7%	18,058	20.6%	14.4%
Remuneration of councillors	8,833	1,902	21.5%	1,902	21.5%	1,723	24.7%	10.4%
Debt impairment	2,575	-	-	-	-	-	-	-
Depreciation and asset impairment	16,631	-	-	-	-	-	-	-
Finance charges	459	986	214.8%	986	214.8%	10	2.7%	9,646.8%
Bulk purchases	77,868	16,709	21.5%	16,709	21.5%	-	-	(100.0%)
Other Materials	-	384	-	384	-	-	-	(100.0%)
Contracted services	4,980	139	2.8%	139	2.8%	-	-	(100.0%)
Transfers and grants	375	290	77.3%	290	77.3%	-	-	(100.0%)
Other expenditure	31,296	6,758	21.6%	6,758	21.6%	5,384	12.7%	25.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**18,131**	**16,999**		**16,999**		**41,136**		
Transfers recognised - capital	23,801	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**41,932**	**16,999**		**16,999**		**41,136**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**41,932**	**16,999**		**16,999**		**41,136**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**41,932**	**16,999**		**16,999**		**41,136**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**41,932**	**16,999**		**16,999**		**41,136**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**25,601**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
National Government	23,801	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**23,801**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1,800	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**25,601**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Governance and Administration	**1,760**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	30	-	-	-	-	-	-	-
Budget & Treasury Office	1,710	-	-	-	-	-	-	-
Corporate Services	20	-	-	-	-	-	-	-
Community and Public Safety	**20**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	20	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**18,580**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	18,580	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**5,241**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	5,241	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**277,113**	**81,137**	**29.3%**	**81,137**	**29.3%**	**78,544**	**32.2%**	**3.3%**
Property rates, penalties and collection charges	37,778	4,333	11.5%	4,333	11.5%	973	3.8%	345.2%
Service charges	125,989	16,424	13.0%	16,424	13.0%	24,523	25.0%	(33.0%)
Other revenue	**25,488**	**22,471**	**88.2%**	**22,471**	**88.2%**	**7,908**	**61.7%**	**184.1%**
Government - operating	55,894	26,644	47.7%	26,644	47.7%	26,196	41.1%	1.7%
Government - capital	23,801	11,265	47.3%	11,265	47.3%	17,361	46.4%	(35.1%)
Interest	8,163	-	-	-	-	1,583	27.4%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(251,412)**	**(79,747)**	**31.7%**	**(79,747)**	**31.7%**	**(60,139)**	**17.0%**	**32.6%**
Suppliers and employees	(237,607)	(79,747)	33.6%	(79,747)	33.6%	(60,129)	17.0%	32.6%
Finance charges	(5,430)	-	-	-	-	(10)	2.7%	(100.0%)
Transfers and grants	(8,376)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**25,701**	**1,390**	**5.4%**	**1,390**	**5.4%**	**18,405**	**(16.7%)**	**(92.4%)**
Cash Flow from Investing Activities								
Receipts	**101**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	101	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(25,601)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(25,601)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(25,500)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**100**	**-**	**-**	**-**	**-**	**12**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	100	-	-	-	-	12	-	(100.0%)
Payments	**(211)**	**-**	**-**	**-**	**-**	**(67)**	**18.1%**	**(100.0%)**
Repayment of borrowing	(211)	-	-	-	-	(67)	18.1%	(100.0%)
Net Cash from/(used) Financing Activities	**(111)**	**-**	**-**	**-**	**-**	**(54)**	**14.7%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**89**	**1,390**	**1,556.7%**	**1,390**	**1,556.7%**	**18,351**	**(12.4%)**	**(92.4%)**
Cash/cash equivalents at the year begin:	21,658	308	1.4%	308	1.4%	1,472	22.9%	(79.0%)
Cash/cash equivalents at the year end:	**21,747**	**1,699**	**7.8%**	**1,699**	**7.8%**	**19,823**	**(14.0%)**	**(91.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8,010	21.9%	5,262	14.4%	4,839	13.2%	18,499	50.5%	36,610	25.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2,415	8.2%	1,267	4.3%	4,842	16.4%	20,960	71.1%	29,484	20.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2,304	4.0%	2,135	3.7%	1,999	3.5%	50,977	88.8%	57,415	40.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	326	1.8%	237	1.3%	203	1.1%	17,475	95.8%	18,242	12.9%	-	-	-	-
Total By Income Source	**13,056**	**9.2%**	**8,901**	**6.3%**	**11,883**	**8.4%**	**107,911**	**76.1%**	**141,751**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2,910	7.9%	2,222	6.0%	5,800	15.8%	25,880	70.3%	36,812	26.0%	-	-	-	-
Commercial	5,562	21.7%	2,892	11.3%	2,116	8.3%	15,006	58.7%	25,576	18.0%	-	-	-	-
Households	4,549	5.8%	3,757	4.8%	3,942	5.0%	66,623	84.5%	78,871	55.6%	-	-	-	-
Other	34	7.0%	31	6.2%	25	5.2%	402	81.6%	492	.3%	-	-	-	-
Total By Customer Group	**13,056**	**9.2%**	**8,901**	**6.3%**	**11,883**	**8.4%**	**107,911**	**76.1%**	**141,751**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	12,504	8.1%	15,332	9.9%	14,838	9.6%	112,173	72.4%	154,847	78.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1,320	5.6%	-	-	-	-	22,455	94.4%	23,775	12.0%
Loan repayments	395	100.0%	-	-	-	-	-	-	395	2%
Trade Creditors	3,603	23.3%	559	3.6%	375	2.4%	10,904	70.6%	15,441	7.8%
Auditor-General	1,575	45.5%	750	21.7%	38	1.1%	1,100	31.8%	3,462	1.7%
Other	-	-	-	-	-	-	-	-	-	-
Total	**19,397**	**9.8%**	**16,640**	**8.4%**	**15,252**	**7.7%**	**146,632**	**74.1%**	**197,921**	**100.0%**

Contact Details

Municipal Manager	Mr K E Mpongose	051 653 0106
Financial Manager	Mr Mr.Nceba Bomvane	051 653 1777

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: JOE GQABI (DC14)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**559,015**	**65,822**	**11.8%**	**65,822**	**11.8%**	**45,510**	**8.9%**	**44.6%**
Property rates	-	-		-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	115,255	33,239	28.8%	33,239	28.8%	24,610	23.1%	35.1%
Service charges - sanitation revenue	44,599	7,457	16.7%	7,457	16.7%	9,045	31.4%	(17.6%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	691	-	-	-	-	2	17.1%	(100.0%)
Interest earned - external investments	4,030	-	-	-	-	1,408	34.9%	(100.0%)
Interest earned - outstanding debtors	24,018	-	-	-	-	3,743	28.6%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	1,636	-	-	-	-	-	-	-
Transfers recognised - operational	368,286	25,126	6.8%	25,126	6.8%	6,536	1.8%	284.4%
Other own revenue	500	-	-	-	-	166	42.6%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**568,824**	**56,785**	**10.0%**	**56,785**	**10.0%**	**78,514**	**15.1%**	**(27.7%)**
Employee related costs	204,358	55,058	26.9%	55,058	26.9%	47,080	25.2%	16.9%
Remuneration of councillors	6,305	1,727	27.4%	1,727	27.4%	1,362	18.8%	26.8%
Debt impairment	75,020	-	-	-	-	122	.6%	(100.0%)
Depreciation and asset impairment	49,457	-	-	-	-	-	-	-
Finance charges	3,378	-	-	-	-	961	41.9%	(100.0%)
Bulk purchases	10,000	-	-	-	-	(98)	(1.1%)	(100.0%)
Other Materials	-	-	-	-	-	-	-	-
Contracted services	100,684	-	-	-	-	2,351	2.1%	(100.0%)
Transfers and grants	9,305	-	-	-	-	8,720	52.8%	(100.0%)
Other expenditure	110,319	-	-	-	-	18,015	15.4%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(9,810)**	**9,037**		**9,037**		**(33,004)**		
Transfers recognised - capital	209,500	15,524	7.4%	15,524	7.4%	52,278	20.6%	(70.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**199,690**	**24,561**		**24,561**		**19,273**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**199,690**	**24,561**		**24,561**		**19,273**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**199,690**	**24,561**		**24,561**		**19,273**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**199,690**	**24,561**		**24,561**		**19,273**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**225,522**	**-**	**-**	**-**	**-**	**33,124**	**12.8%**	**(100.0%)**
National Government	179,085	-	-	-	-	27,828	16.0%	(100.0%)
Provincial Government	40,000	-	-	-	-	5,296	6.6%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**219,085**	**-**	**-**	**-**	**-**	**33,124**	**13.0%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	6,437	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**225,522**	**-**	**-**	**-**	**-**	**33,124**	**12.8%**	**(100.0%)**
Governance and Administration	**2,670**	**-**	**-**	**-**	**-**	**(85)**	**(3.8%)**	**(100.0%)**
Executive & Council	500	-	-	-	-	(85)	(170.6%)	(100.0%)
Budget & Treasury Office	2,170	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**3,055**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	3,000	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	55	-	-	-	-	-	-	-
Economic and Environmental Services	**151,477**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	150,795	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	682	-	-	-	-	-	-	-
Trading Services	**68,320**	**-**	**-**	**-**	**-**	**33,209**	**13.1%**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-
Water	48,320	-	-	-	-	25,753	12.3%	(100.0%)
Waste Water Management	20,000	-	-	-	-	7,455	16.3%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**658,191**	**208,563**	**31.7%**	**208,563**	**31.7%**	**256,377**	**35.8%**	**(18.6%)**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	63,942	2,427	3.8%	2,427	3.8%	33,655	33.1%	(92.8%)
Other revenue	**2,826**	-	-	-	-	**169**	**12.1%**	**(100.0%)**
Government - operating	368,286	121,492	33.0%	121,492	33.0%	102,983	29.0%	18.0%
Government - capital	209,500	84,644	40.4%	84,644	40.4%	118,192	46.5%	(28.4%)
Interest	13,637	-	-	-	-	1,378	34.1%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(424,957)**	**(57,382)**	**13.5%**	**(57,382)**	**13.5%**	**(77,773)**	**17.1%**	**(26.2%)**
Suppliers and employees	(412,556)	(57,382)	13.9%	(57,382)	13.9%	(68,107)	15.6%	(15.7%)
Finance charges	(3,097)	-	-	-	-	(961)	-	(100.0%)
Transfers and grants	(9,305)	-	-	-	-	(8,706)	52.7%	(100.0%)
Net Cash from/(used) Operating Activities	**233,234**	**151,181**	**64.8%**	**151,181**	**64.8%**	**178,604**	**67.9%**	**(15.4%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(225,522)**	**(7,119)**	**3.2%**	**(7,119)**	**3.2%**	**(33,124)**	**12.8%**	**(78.5%)**
Capital assets	(225,522)	(7,119)	3.2%	(7,119)	3.2%	(33,124)	12.8%	(78.5%)
Net Cash from/(used) Investing Activities	**(225,522)**	**(7,119)**	**3.2%**	**(7,119)**	**3.2%**	**(33,124)**	**12.8%**	**(78.5%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(5,905)**	**-**	**-**	**-**	**-**	**(545)**	**13.5%**	**(100.0%)**
Repayment of borrowing	(5,905)	-	-	-	-	(545)	13.5%	(100.0%)
Net Cash from/(used) Financing Activities	**(5,905)**	**-**	**-**	**-**	**-**	**(545)**	**13.5%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**1,807**	**144,063**	**7,971.6%**	**144,063**	**7,971.6%**	**144,935**	**30,100.5%**	**(.6%)**
Cash/cash equivalents at the year begin:	3,209	3,130	97.5%	3,130	97.5%	(3,488)	(144.0%)	(189.7%)
Cash/cash equivalents at the year end:	**5,016**	**147,193**	**2,934.6%**	**147,193**	**2,934.6%**	**141,448**	**4,872.4%**	**4.1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Zolile Albert Williams	045 979 3006
Financial Manager	Ms Sulene du Toit	045 979 3017

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NGQUZA HILLS (EC153)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**315,789**	**107,085**	**33.9%**	**107,085**	**33.9%**	**98,883**	**32.0%**	**8.3%**
Property rates	28,628	1,583	5.5%	1,583	5.5%	1,259	4.2%	25.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1,286	-	-	-	-	-	-	-
Service charges - other	-	205	-	205	-	84	-	145.2%
Rental of facilities and equipment	1,482	4	.3%	4	.3%	3	1.2%	33.3%
Interest earned - external investments	41,099	4,300	10.5%	4,300	10.5%	1,973	7.0%	117.9%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	364	13	3.5%	13	3.5%	40	7.5%	(68.2%)
Licences and permits	138	-	-	-	-	-	-	-
Agency services	5,934	858	14.5%	858	14.5%	894	15.1%	(4.0%)
Transfers recognised - operational	231,918	96,867	41.8%	96,867	41.8%	89,257	41.6%	8.5%
Other own revenue	4,939	3,255	65.9%	3,255	65.9%	5,373	18.4%	(39.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**310,625**	**52,035**	**16.8%**	**52,035**	**16.8%**	**73,324**	**19.3%**	**(29.0%)**
Employee related costs	143,497	27,117	18.9%	27,117	18.9%	32,369	25.3%	(16.2%)
Remuneration of councillors	22,954	5,313	23.1%	5,313	23.1%	1,237	6.2%	329.4%
Debt impairment	9,000	-	-	-	-	-	-	-
Depreciation and asset impairment	41,000	-	-	-	-	-	-	-
Finance charges	1,173	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	29	5.7%	(100.0%)
Other Materials	14,472	497	3.4%	497	3.4%	-	-	(100.0%)
Contracted services	2,120	1,025	48.4%	1,025	48.4%	380	7.5%	170.1%
Transfers and grants	4,000	-	-	-	-	-	-	-
Other expenditure	72,408	18,082	25.0%	18,082	25.0%	39,308	18.3%	(54.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**5,164**	**55,050**		**55,050**		**25,559**		
Transfers recognised - capital	79,326	25,746	32.5%	25,746	32.5%	32,785	46.9%	(21.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**84,490**	**80,796**		**80,796**		**58,344**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**84,490**	**80,796**		**80,796**		**58,344**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**84,490**	**80,796**		**80,796**		**58,344**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**84,490**	**80,796**		**80,796**		**58,344**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**134,490**	**9,274**	**6.9%**	**9,274**	**6.9%**	**24,769**	**17.2%**	**(62.6%)**
National Government	79,326	9,078	11.4%	9,078	11.4%	24,769	17.2%	(63.4%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**79,326**	**9,078**	**11.4%**	**9,078**	**11.4%**	**24,769**	**17.2%**	**(63.4%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	55,164	196	.4%	196	.4%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**134,490**	**9,274**	**6.9%**	**9,274**	**6.9%**	**24,769**	**17.2%**	**(62.6%)**
Governance and Administration	**13,997**	**220**	**1.6%**	**220**	**1.6%**	**3,312**	**29.9%**	**(93.4%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	13,997	-	-	-	-	-	-	-
Corporate Services	-	220	-	220	-	3,312	-	(93.4%)
Community and Public Safety	**8,645**	**651**	**7.5%**	**651**	**7.5%**	**6,654**	**784.7%**	**(90.2%)**
Community & Social Services	8,645	651	7.5%	651	7.5%	6,654	784.7%	(90.2%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**83,848**	**6,817**	**8.1%**	**6,817**	**8.1%**	**13,485**	**12.2%**	**(49.4%)**
Planning and Development	-	34	-	34	-	146	2.5%	(77.0%)
Road Transport	83,848	6,784	8.1%	6,784	8.1%	13,339	12.7%	(49.1%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**28,000**	**1,586**	**5.7%**	**1,586**	**5.7%**	**1,318**	**6.1%**	**20.3%**
Electricity	28,000	1,586	5.7%	1,586	5.7%	1,318	6.1%	20.3%
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**395,115**	**132,834**	**33.6%**	**132,834**	**33.6%**	**132,264**	**34.9%**	**.4%**
Property rates, penalties and collection charges	28,628	1,496	5.2%	1,496	5.2%	1,259	4.2%	18.8%
Service charges	1,286	205	16.0%	205	16.0%	294	24.1%	(30.2%)
Other revenue	**12,858**	**8,520**	**66.3%**	**8,520**	**66.3%**	**6,698**	**18.7%**	**27.2%**
Government - operating	231,918	96,867	41.8%	96,867	41.8%	89,724	41.8%	8.0%
Government - capital	79,326	25,746	32.5%	25,746	32.5%	32,315	46.2%	(20.3%)
Interest	41,099	-	-	-	-	1,973	7.0%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(260,625)**	**(52,041)**	**20.0%**	**(52,041)**	**20.0%**	**(48,554)**	**20.6%**	**7.2%**
Suppliers and employees	(255,452)	(51,972)	20.3%	(51,972)	20.3%	(48,543)	20.6%	7.1%
Finance charges	(1,173)	(69)	5.9%	(69)	5.9%	(12)	11.1%	487.5%
Transfers and grants	(4,000)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**134,490**	**80,793**	**60.1%**	**80,793**	**60.1%**	**83,710**	**58.1%**	**(3.5%)**
Cash Flow from Investing Activities								
Receipts	**9,436**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	9,436	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(134,489)**	**(9,274)**	**6.9%**	**(9,274)**	**6.9%**	**(24,769)**	**17.2%**	**(62.6%)**
Capital assets	(134,489)	(9,274)	6.9%	(9,274)	6.9%	(24,769)	17.2%	(62.6%)
Net Cash from/(used) Investing Activities	**(125,053)**	**(9,274)**	**7.4%**	**(9,274)**	**7.4%**	**(24,769)**	**17.2%**	**(62.6%)**
Cash Flow from Financing Activities								
Receipts	**(598)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(598)	-	-	-	-	-	-	-
Payments	**(696)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(696)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1,294)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**8,143**	**71,519**	**878.2%**	**71,519**	**878.2%**	**58,940**	**44,651,682.6%**	**21.3%**
Cash/cash equivalents at the year begin:	118,422	79,923	67.5%	79,923	67.5%	51,559	182.5%	55.0%
Cash/cash equivalents at the year end:	**126,565**	**151,442**	**119.7%**	**151,442**	**119.7%**	**110,499**	**391.2%**	**37.1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Mluleki Fihlani	039 252 0644
Financial Manager	Mr M. Matomane	039 252 0131

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: PORT ST JOHNS (EC154)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**178,037**	**68,759**	**38.6%**	**68,759**	**38.6%**	**77,023**	**44.3%**	**(10.7%)**
Property rates	8,416	9,712	115.4%	9,712	115.4%	9,072	77.5%	7.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1,000	213	21.3%	213	21.3%	214	213.8%	(.3%)
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	550	1	.1%	1	.1%	10	8.3%	(93.3%)
Interest earned - external investments	2,000	-	-	-	-	1	-	(100.0%)
Interest earned - outstanding debtors	1,052	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	210	13	6.1%	13	6.1%	3	2.0%	320.7%
Licences and permits	100	426	426.0%	426	426.0%	562	374.5%	(24.2%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	142,974	56,999	39.9%	56,999	39.9%	60,269	46.1%	(5.4%)
Other own revenue	21,735	1,395	6.4%	1,395	6.4%	6,892	26.0%	(79.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**218,135**	**33,075**	**15.2%**	**33,075**	**15.2%**	**42,971**	**15.7%**	**(23.0%)**
Employee related costs	71,166	13,556	19.0%	13,556	19.0%	14,488	20.3%	(6.4%)
Remuneration of councillors	13,297	2,088	15.7%	2,088	15.7%	2,896	19.2%	(27.9%)
Debt impairment	8,416	-	-	-	-	-	-	-
Depreciation and asset impairment	41,712	-	-	-	-	-	-	-
Finance charges	368	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-
Contracted services	12,790	-	-	-	-	-	-	-
Transfers and grants	8,469	3,000	35.4%	3,000	35.4%	-	-	(100.0%)
Other expenditure	61,916	14,430	23.3%	14,430	23.3%	25,587	21.9%	(43.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(40,097)**	**35,684**		**35,684**		**34,051**		
Transfers recognised - capital	83,420	12,642	15.2%	12,642	15.2%	16,049	26.6%	(21.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**43,323**	**48,326**		**48,326**		**50,100**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**43,323**	**48,326**		**48,326**		**50,100**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**43,323**	**48,326**		**48,326**		**50,100**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**43,323**	**48,326**		**48,326**		**50,100**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**93,734**	**11,301**	**12.1%**	**11,301**	**12.1%**	**7,954**	**11.4%**	**42.1%**
National Government	59,645	9,504	15.9%	9,504	15.9%	7,954	13.2%	19.5%
Provincial Government	26,775	1,797	6.7%	1,797	6.7%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**86,420**	**11,301**	**13.1%**	**11,301**	**13.1%**	**7,954**	**13.2%**	**42.1%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	7,314	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**93,734**	**11,301**	**12.1%**	**11,301**	**12.1%**	**7,954**	**11.4%**	**42.1%**
Governance and Administration	**1,718**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	1,568	-	-	-	-	-	-	-
Budget & Treasury Office	100	-	-	-	-	-	-	-
Corporate Services	50	-	-	-	-	-	-	-
Community and Public Safety	**2,422**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	2,422	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**89,595**	**11,301**	**12.6%**	**11,301**	**12.6%**	**7,954**	**12.3%**	**42.1%**
Planning and Development	450	-	-	-	-	-	-	-
Road Transport	89,145	11,301	12.7%	11,301	12.7%	7,954	12.5%	42.1%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**258,987**	**76,842**	**29.7%**	**76,842**	**29.7%**	**87,166**	**37.2%**	**(11.8%)**
Property rates, penalties and collection charges	2,946	486	16.5%	486	16.5%	-	-	(100.0%)
Service charges	1,000	120	12.0%	120	12.0%	29	29.0%	313.3%
Other revenue	**22,595**	**1,420**	**6.3%**	**1,420**	**6.3%**	**13,757**	**51.1%**	**(89.7%)**
Government - operating	142,974	61,969	43.3%	61,969	43.3%	57,331	43.9%	8.1%
Government - capital	86,420	12,847	14.9%	12,847	14.9%	16,049	26.6%	(19.9%)
Interest	3,052	-	-	-	-	0	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(172,007)**	**(33,301)**	**19.4%**	**(33,301)**	**19.4%**	**(37,965)**	**23.1%**	**(12.3%)**
Suppliers and employees	(163,170)	(27,301)	16.7%	(27,301)	16.7%	(37,805)	24.2%	(27.8%)
Finance charges	(368)	-	-	-	-	-	-	-
Transfers and grants	(8,469)	(6,000)	70.8%	(6,000)	70.8%	(160)	2.0%	3,650.4%
Net Cash from/(used) Operating Activities	**86,980**	**43,541**	**50.1%**	**43,541**	**50.1%**	**49,201**	**70.2%**	**(11.5%)**
Cash Flow from Investing Activities								
Receipts	**2,738**	**11**	**.4%**	**11**	**.4%**	**(58,755)**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	2,738	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	11	-	11	-	1,594	-	(99.3%)
Decrease (increase) in non-current investments	-	-	-	-	-	(60,349)	-	(100.0%)
Payments	**(83,420)**	**(7,577)**	**9.1%**	**(7,577)**	**9.1%**	**-**	**-**	**(100.0%)**
Capital assets	(83,420)	(7,577)	9.1%	(7,577)	9.1%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(80,682)**	**(7,567)**	**9.4%**	**(7,567)**	**9.4%**	**(58,755)**	**83.9%**	**(87.1%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**6,298**	**35,974**	**571.2%**	**35,974**	**571.2%**	**(9,553)**	**-**	**(476.6%)**
Cash/cash equivalents at the year begin:	50,000	50,000	100.0%	50,000	100.0%	5,378	107.6%	829.6%
Cash/cash equivalents at the year end:	**56,298**	**85,974**	**152.7%**	**85,974**	**152.7%**	**(4,175)**	**(83.5%)**	**(2,159.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18,679	48.1%	258	.7%	211	.5%	19,696	50.7%	38,843	84.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,069	15.7%	209	3.1%	85	1.2%	5,457	80.0%	6,819	14.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	162	100.0%	162	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**19,747**	**43.1%**	**467**	**1.0%**	**296**	**.6%**	**25,314**	**55.2%**	**45,824**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Orgars of State	11,486	59.1%	125	.6%	75	.4%	7,740	39.8%	19,425	42.4%	-	-	-	-
Commercial	3,752	36.5%	142	1.4%	87	.9%	6,303	61.3%	10,284	22.4%	-	-	-	-
Households	4,510	28.0%	201	1.2%	134	.8%	11,271	69.9%	16,115	35.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**19,747**	**43.1%**	**467**	**1.0%**	**296**	**.6%**	**25,314**	**55.2%**	**45,824**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	331	100.0%	331	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**331**	**100.0%**	**331**	**100.0%**

Contact Details

Municipal Manager	Mr N. Pakade	047 564 1208
Financial Manager	Mrs P.Gwana	047 564 1208

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NYANDENI (EC155)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**357,224**	**128,811**	**36.1%**	**128,811**	**36.1%**	**111,551**	**33.5%**	**15.5%**
Property rates	7,405	8	.1%	8	.1%	5,474	90.4%	(99.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	(2,291)	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	227	19	8.4%	19	8.4%	57	22.0%	(66.7%)
Service charges - other	-	-	-	-	-	(5)	-	(100.0%)
Rental of facilities and equipment	45	10	22.6%	10	22.6%	5,811	4,629.5%	(99.8%)
Interest earned - external investments	8,300	961	11.6%	961	11.6%	1,324	22.2%	(27.4%)
Interest earned - outstanding debtors	1,293	4	.3%	4	.3%	219	-	(98.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	430	4	1.0%	4	1.0%	23	7.4%	(81.3%)
Licences and permits	4,356	683	15.7%	683	15.7%	511	12.8%	33.8%
Agency services	426	-	-	-	-	91	22.8%	(100.0%)
Transfers recognised - operational	259,523	126,763	48.8%	126,763	48.8%	97,773	39.5%	29.7%
Other own revenue	711	358	50.4%	358	50.4%	274	.4%	30.8%
Gains on disposal of PPE	76,801	-	-	-	-	-	-	-
Operating Expenditure	**334,624**	**38,363**	**11.5%**	**38,363**	**11.5%**	**50,941**	**16.2%**	**(24.7%)**
Employee related costs	136,962	19,894	14.5%	19,894	14.5%	31,734	24.1%	(37.3%)
Remuneration of councillors	23,061	3,752	16.3%	3,752	16.3%	1,494	7.5%	151.1%
Debt impairment	3,171	-	-	-	-	-	-	-
Depreciation and asset impairment	54,480	-	-	-	-	-	-	-
Finance charges	-	35	-	35	-	4	3.3%	787.8%
Bulk purchases	-	40	-	40	-	71	-	(43.8%)
Other Materials	10,557	1,108	10.5%	1,108	10.5%	1,074	9.1%	3.1%
Contracted services	52,103	-	-	-	-	8,360	522.5%	(100.0%)
Transfers and grants	10,566	-	-	-	-	263	4.5%	(100.0%)
Other expenditure	43,724	13,535	31.0%	13,535	31.0%	7,941	8.0%	70.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**22,600**	**90,448**		**90,448**		**60,611**		
Transfers recognised - capital	96,269	-	-	-	-	24,890	26.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**118,869**	**90,448**		**90,448**		**85,501**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**118,869**	**90,448**		**90,448**		**85,501**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**118,869**	**90,448**		**90,448**		**85,501**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**118,869**	**90,448**		**90,448**		**85,501**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**118,969**	**22,456**	**18.9%**	**22,456**	**18.9%**	**6,441**	**5.7%**	**248.6%**
National Government	56,644	22,018	38.9%	22,018	38.9%	4,942	6.1%	345.5%
Provincial Government	39,625	-	-	-	-	1,499	4.6%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**96,269**	**22,018**	**22.9%**	**22,018**	**22.9%**	**6,441**	**5.7%**	**241.8%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	22,700	439	1.9%	439	1.9%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**118,969**	**22,456**	**18.9%**	**22,456**	**18.9%**	**6,441**	**5.7%**	**248.6%**
Governance and Administration	**10,600**	**1,063**	**10.0%**	**1,063**	**10.0%**	**1,611**	**24.1%**	**(34.0%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	10,600	844	8.0%	844	8.0%	1,124	16.8%	(24.9%)
Corporate Services	-	218	-	218	-	487	-	(55.2%)
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**91,854**	**21,394**	**23.3%**	**21,394**	**23.3%**	**3,332**	**3.5%**	**542.2%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	91,854	21,394	23.3%	21,394	23.3%	3,332	3.5%	542.2%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**16,515**	**-**	**-**	**-**	**-**	**1,499**	**12.9%**	**(100.0%)**
Electricity	-	-	-	-	-	1,499	-	(100.0%)
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	16,515	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**376,364**	**138,949**	**36.9%**	**138,949**	**36.9%**	**135,247**	**31.6%**	**2.7%**
Property rates, penalties and collection charges	6,331	-	-	-	-	0	-	(100.0%)
Service charges	235	28	11.8%	28	11.8%	26	10.0%	6.5%
Other revenue	**5,903**	**10,875**	**184.2%**	**10,875**	**184.2%**	**13,625**	**18.6%**	**(20.2%)**
Government - operating	259,523	126,763	48.8%	126,763	48.8%	120,776	48.8%	5.0%
Government - capital	96,269	-	-	-	-	-	-	-
Interest	8,104	1,283	15.8%	1,283	15.8%	820	13.7%	56.5%
Dividends	-	-	-	-	-	-	-	-
Payments	**(274,084)**	**(34,170)**	**12.5%**	**(34,170)**	**12.5%**	**(58,872)**	**21.8%**	**(42.0%)**
Suppliers and employees	(269,088)	(34,072)	12.7%	(34,072)	12.7%	(57,534)	21.8%	(40.8%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(4,996)	(98)	2.0%	(98)	2.0%	(1,339)	23.1%	(92.7%)
Net Cash from/(used) Operating Activities	**102,280**	**104,778**	**102.4%**	**104,778**	**102.4%**	**76,375**	**48.3%**	**37.2%**
Cash Flow from Investing Activities								
Receipts	**300**	**(31,072)**	**(10,357.3%)**	**(31,072)**	**(10,357.3%)**	**(23,929)**	**-**	**29.8%**
Proceeds on disposal of PPE	300	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	(18)	-	(100.0%)
Decrease (increase) in non-current investments	-	(31,072)	-	(31,072)	-	(23,912)	-	29.9%
Payments	**(118,969)**	**(5,393)**	**4.5%**	**(5,393)**	**4.5%**	**(1,768)**	**1.6%**	**205.1%**
Capital assets	(118,969)	(5,393)	4.5%	(5,393)	4.5%	(1,768)	1.6%	205.1%
Net Cash from/(used) Investing Activities	**(118,669)**	**(36,465)**	**30.7%**	**(36,465)**	**30.7%**	**(25,697)**	**22.7%**	**41.9%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**(63)**	**-**	**(100.0%)**
Repayment of borrowing	-	-	-	-	-	(63)	-	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**(63)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(16,389)**	**68,313**	**(416.8%)**	**68,313**	**(416.8%)**	**50,615**	**112.9%**	**35.0%**
Cash/cash equivalents at the year begin:	134,320	34,298	25.5%	34,298	25.5%	42,860	42.0%	(20.0%)
Cash/cash equivalents at the year end:	**117,931**	**102,611**	**87.0%**	**102,611**	**87.0%**	**93,475**	**63.7%**	**9.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(575)	(6.7%)	117	1.4%	113	1.3%	8,993	104.0%	8,649	80.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	15	2.8%	16	3.1%	15	2.9%	479	91.2%	525	4.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1,626	100.0%	-	-	-	-	-	-	1,626	15.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**1,065**	**9.9%**	**133**	**1.2%**	**129**	**1.2%**	**9,472**	**87.7%**	**10,799**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	677	12.1%	11	.2%	8	.1%	4,883	87.5%	5,579	51.7%	-	-	-	-
Commercial	(60)	(4.9%)	31	2.6%	30	2.5%	1,210	99.9%	1,212	11.2%	-	-	-	-
Households	448	11.2%	91	2.3%	90	2.2%	3,379	84.3%	4,009	37.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1,065**	**9.9%**	**133**	**1.2%**	**129**	**1.2%**	**9,472**	**87.7%**	**10,799**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Ms Nomalungelo Nomandela	047 555 0161
Financial Manager	Mr Bongani Benxa	047 555 5000

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MHLONTLO (EC156)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**227,183**	**95,713**	**42.1%**	**95,713**	**42.1%**	**93,947**	**47.6%**	**1.9%**
Property rates	21,015	16,585	78.9%	16,585	78.9%	10,949	119.9%	51.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1,377	358	26.0%	358	26.0%	340	25.9%	5.4%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	47	9	18.7%	9	18.7%	9	21.5%	(1.6%)
Interest earned - external investments	4,279	1,746	40.8%	1,746	40.8%	1,408	291.2%	24.1%
Interest earned - outstanding debtors	599	111	18.5%	111	18.5%	49	1.2%	128.1%
Dividends received	-	-	-	-	-	-	-	-
Fines	65	26	39.4%	26	39.4%	19	.6%	37.1%
Licences and permits	1,313	418	31.9%	418	31.9%	114	-	267.7%
Agency services	1,170	288	24.6%	288	24.6%	546	-	(47.3%)
Transfers recognised - operational	171,125	71,805	42.0%	71,805	42.0%	79,795	48.9%	(10.0%)
Other own revenue	26,193	4,367	16.7%	4,367	16.7%	720	430.6%	506.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**313,679**	**44,241**	**14.1%**	**44,241**	**14.1%**	**20,601**	**12.5%**	**114.8%**
Employee related costs	95,075	27,225	28.6%	27,225	28.6%	6,796	10.4%	300.6%
Remuneration of councillors	25,626	5,260	20.5%	5,260	20.5%	245	1.4%	2,049.8%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	98,503	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-
Contracted services	23,957	3,250	13.6%	3,250	13.6%	1,748	8.2%	86.0%
Transfers and grants	-	(23)	-	(23)	-	-	-	(100.0%)
Other expenditure	70,517	8,530	12.1%	8,530	12.1%	11,813	25.1%	(27.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(86,496)**	**51,471**		**51,471**		**73,346**		
Transfers recognised - capital	62,611	3	-	3	-	27,115	46.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(23,885)**	**51,474**		**51,474**		**100,461**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(23,885)**	**51,474**		**51,474**		**100,461**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(23,885)**	**51,474**		**51,474**		**100,461**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(23,885)**	**51,474**		**51,474**		**100,461**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**62,611**	**4,748**	**7.6%**	**4,748**	**7.6%**	**14,721**	**25.5%**	**(67.7%)**
National Government	43,394	4,748	10.9%	4,748	10.9%	14,693	25.5%	(67.7%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	28	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**43,394**	**4,748**	**10.9%**	**4,748**	**10.9%**	**14,721**	**25.5%**	**(67.7%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	19,217	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**62,611**	**4,748**	**7.6%**	**4,748**	**7.6%**	**14,721**	**25.5%**	**(67.7%)**
Governance and Administration	**3,144**	**96**	**3.1%**	**96**	**3.1%**	**36**	**3.1%**	**168.8%**
Executive & Council	60	-	-	-	-	28	-	(100.0%)
Budget & Treasury Office	1,560	-	-	-	-	-	-	-
Corporate Services	1,524	96	6.3%	96	6.3%	8	-	1,099.7%
Community and Public Safety	**60**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	60	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**57,107**	**4,652**	**8.1%**	**4,652**	**8.1%**	**14,685**	**26.0%**	**(68.3%)**
Planning and Development	4,315	-	-	-	-	13,864	-	(100.0%)
Road Transport	52,792	4,652	8.8%	4,652	8.8%	821	1.5%	466.6%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**2,300**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	2,300	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**289,794**	**93,338**	**32.2%**	**93,338**	**32.2%**	**107,341**	**44.2%**	**(13.0%)**
Property rates, penalties and collection charges	21,015	349	1.7%	349	1.7%	-	-	(100.0%)
Service charges	1,377	120	8.7%	120	8.7%	82	16.5%	45.6%
Other revenue	**28,788**	**3,213**	**11.2%**	**3,213**	**11.2%**	**17,829**	**198.3%**	**(82.0%)**
Government - operating	171,125	69,593	40.7%	69,593	40.7%	88,118	54.0%	(21.0%)
Government - capital	62,611	18,943	30.3%	18,943	30.3%	-	-	(100.0%)
Interest	4,878	1,121	23.0%	1,121	23.0%	1,312	32.3%	(14.5%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(215,176)**	**(20,257)**	**9.4%**	**(20,257)**	**9.4%**	**(32,166)**	**18.2%**	**(37.0%)**
Suppliers and employees	(191,219)	(20,257)	10.6%	(20,257)	10.6%	(32,166)	18.2%	(37.0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(23,957)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**74,619**	**73,081**	**97.9%**	**73,081**	**97.9%**	**75,175**	**114.0%**	**(2.8%)**
Cash Flow from Investing Activities								
Receipts	**-**	**(61,836)**	**-**	**(61,836)**	**-**	**(53,517)**	**-**	**15.5%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(61,836)	-	(61,836)	-	(53,517)	-	15.5%
Payments	**(62,611)**	**(4,860)**	**7.8%**	**(4,860)**	**7.8%**	**(13,982)**	**27.0%**	**(65.2%)**
Capital assets	(62,611)	(4,860)	7.8%	(4,860)	7.8%	(13,982)	27.0%	(65.2%)
Net Cash from/(used) Investing Activities	**(62,611)**	**(66,696)**	**106.5%**	**(66,696)**	**106.5%**	**(67,498)**	**130.2%**	**(1.2%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**12,007**	**6,385**	**53.2%**	**6,385**	**53.2%**	**7,677**	**54.5%**	**(16.8%)**
Cash/cash equivalents at the year begin:	39,186	9,170	23.4%	9,170	23.4%	29	2.9%	31,987.1%
Cash/cash equivalents at the year end:	**51,193**	**15,555**	**30.4%**	**15,555**	**30.4%**	**7,706**	**51.0%**	**101.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7,261	23.3%	530	1.7%	602	1.9%	22,767	73.1%	31,160	79.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	234	2.9%	141	1.8%	130	1.6%	7,431	93.6%	7,936	20.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**7,495**	**19.2%**	**671**	**1.7%**	**732**	**1.9%**	**30,198**	**77.2%**	**39,096**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3,377	36.1%	41	.4%	41	.4%	5,889	63.0%	9,349	23.9%	-	-	-	-
Commercial	2,968	23.5%	246	1.9%	232	1.8%	9,204	72.8%	12,649	32.4%	-	-	-	-
Households	1,150	6.7%	384	2.2%	459	2.7%	15,105	88.3%	17,099	43.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**7,495**	**19.2%**	**671**	**1.7%**	**732**	**1.9%**	**30,198**	**77.2%**	**39,096**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Sibongile Goodman Sotshongaye	047 553 7025
Financial Manager	Mrs N BOTI	047 553 7007

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KING SABATA DALINDYEBO (EC157)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**1,129,404**	**528,298**	**46.8%**	**528,298**	**46.8%**	**505,251**	**47.5%**	**4.6%**
Property rates	246,183	219,474	89.2%	219,474	89.2%	212,515	87.7%	3.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	418,513	103,642	24.8%	103,642	24.8%	107,089	27.5%	(3.2%)
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	50,342	46,086	91.5%	46,086	91.5%	43,479	101.0%	6.0%
Service charges - other	-	9,304	-	9,304	-	5,609	75.6%	65.9%
Rental of facilities and equipment	18,596	4,357	23.4%	4,357	23.4%	2,833	14.7%	53.8%
Interest earned - external investments	-	3,819	-	3,819	-	502	14.2%	661.5%
Interest earned - outstanding debtors	40,076	11,305	28.2%	11,305	28.2%	9,409	24.9%	20.2%
Dividends received	-	-	-	-	-	-	-	-
Fines	2,722	430	15.8%	430	15.8%	187	7.0%	129.2%
Licences and permits	2,409	3,375	140.1%	3,375	140.1%	8,194	47.7%	(58.8%)
Agency services	15,115	-	-	-	-	-	-	-
Transfers recognised - operational	321,331	124,670	38.8%	124,670	38.8%	114,078	38.9%	9.3%
Other own revenue	12,611	1,716	13.6%	1,716	13.6%	1,318	20.1%	30.3%
Gains on disposal of PPE	1,507	120	8.0%	120	8.0%	39	2.8%	206.7%
Operating Expenditure	**1,125,406**	**250,190**	**22.2%**	**250,190**	**22.2%**	**238,394**	**20.0%**	**4.9%**
Employee related costs	442,923	105,623	23.8%	105,623	23.8%	94,434	22.3%	11.8%
Remuneration of councillors	26,589	6,704	25.2%	6,704	25.2%	6,193	23.2%	8.2%
Debt impairment	29,540	-	-	-	-	-	-	-
Depreciation and asset impairment	78,819	-	-	-	-	-	-	-
Finance charges	29,970	-	-	-	-	-	-	-
Bulk purchases	306,543	90,723	29.6%	90,723	29.6%	83,878	29.4%	8.2%
Other Materials	6,081	-	-	-	-	-	-	-
Contracted services	57,966	977	1.7%	977	1.7%	2,467	30.9%	(60.4%)
Transfers and grants	107	4,635	4,315.6%	4,635	4,315.6%	4,083	17.0%	13.5%
Other expenditure	146,869	41,527	28.3%	41,527	28.3%	47,339	23.7%	(12.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**3,998**	**278,109**		**278,109**		**266,857**		
Transfers recognised - capital	314,203	26,996	8.6%	26,996	8.6%	17,241	12.8%	56.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**318,201**	**305,104**		**305,104**		**284,098**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**318,201**	**305,104**		**305,104**		**284,098**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**318,201**	**305,104**		**305,104**		**284,098**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**318,201**	**305,104**		**305,104**		**284,098**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**418,201**	**21,035**	**5.0%**	**21,035**	**5.0%**	**40,653**	**17.2%**	**(48.3%)**
National Government	100,081	20,179	20.2%	20,179	20.2%	15,316	15.6%	31.8%
Provincial Government	214,122	-	-	-	-	23,255	18.1%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**314,203**	**20,179**	**6.4%**	**20,179**	**6.4%**	**38,571**	**17.0%**	**(47.7%)**
Borrowing	100,000	-	-	-	-	-	-	-
Internally generated funds	3,998	856	21.4%	856	21.4%	2,082	24.0%	(58.9%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**418,201**	**21,035**	**5.0%**	**21,035**	**5.0%**	**40,653**	**17.2%**	**(48.3%)**
Governance and Administration	**103,382**	**856**	**.8%**	**856**	**.8%**	**1,438**	**19.7%**	**(40.5%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	103,382	856	.8%	856	.8%	1,438	19.7%	(40.5%)
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**182,609**	**-**	**-**	**-**	**-**	**19,216**	**24.5%**	**(100.0%)**
Community & Social Services	70	-	-	-	-	138	125.2%	(100.0%)
Sport And Recreation	90	-	-	-	-	-	-	-
Public Safety	46	-	-	-	-	-	-	-
Housing	182,403	-	-	-	-	19,077	24.5%	(100.0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**88,145**	**17,709**	**20.1%**	**17,709**	**20.1%**	**12,131**	**13.3%**	**46.0%**
Planning and Development	88	-	-	-	-	-	-	-
Road Transport	88,057	17,709	20.1%	17,709	20.1%	12,131	14.5%	46.0%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**44,065**	**2,470**	**5.6%**	**2,470**	**5.6%**	**7,868**	**13.5%**	**(68.6%)**
Electricity	43,856	2,470	5.6%	2,470	5.6%	7,422	12.7%	(66.7%)
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	209	-	-	-	-	446	2,267.9%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**1,406,676**	**502,266**	**35.7%**	**502,266**	**35.7%**	**475,621**	**36.3%**	**5.6%**
Property rates, penalties and collection charges	221,564	294	.1%	294	.1%	67,766	28.0%	(99.6%)
Service charges	476,745	71,242	14.9%	71,242	14.9%	75,114	16.5%	(5.2%)
Other revenue	**56,652**	**280,886**	**495.8%**	**280,886**	**495.8%**	**189,776**	**416.0%**	**48.0%**
Government - operating	321,436	121,812	37.9%	121,812	37.9%	115,431	39.4%	5.5%
Government - capital	290,203	16,866	5.8%	16,866	5.8%	17,623	7.5%	(4.3%)
Interest	40,076	11,167	27.9%	11,167	27.9%	9,910	24.0%	12.7%
Dividends	-	-	-	-	-	-	-	-
Payments	**(1,017,152)**	**(498,770)**	**49.0%**	**(498,770)**	**49.0%**	**(467,247)**	**48.5%**	**6.7%**
Suppliers and employees	(967,075)	(493,529)	50.0%	(493,529)	50.0%	(463,164)	50.8%	6.6%
Finance charges	(29,970)	(754)	2.5%	(754)	2.5%	-	-	(100.0%)
Transfers and grants	(107)	(4,488)	4,178.2%	(4,488)	4,178.2%	(4,083)	17.0%	9.9%
Net Cash from/(used) Operating Activities	**389,524**	**3,496**	**.9%**	**3,496**	**.9%**	**8,374**	**2.4%**	**(58.3%)**
Cash Flow from Investing Activities								
Receipts	**1,507**	**-**	**-**	**-**	**-**	**39**	**-**	**(100.0%)**
Proceeds on disposal of PPE	1,507	-	-	-	-	39	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(294,200)**	**(856)**	**.3%**	**(856)**	**.3%**	**(2,082)**	**.9%**	**(58.9%)**
Capital assets	(294,200)	(856)	.3%	(856)	.3%	(2,082)	.9%	(58.9%)
Net Cash from/(used) Investing Activities	**(292,693)**	**(856)**	**.3%**	**(856)**	**.3%**	**(2,043)**	**.9%**	**(58.1%)**
Cash Flow from Financing Activities								
Receipts	**11,256**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	11,256	-	-	-	-	-	-	-
Payments	**(53,295)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(53,295)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(42,039)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**54,792**	**2,640**	**4.8%**	**2,640**	**4.8%**	**6,331**	**5.0%**	**(58.3%)**
Cash/cash equivalents at the year begin:	139,662	16,799	12.0%	16,799	12.0%	5,215	41.7%	222.1%
Cash/cash equivalents at the year end:	**194,454**	**19,439**	**10.0%**	**19,439**	**10.0%**	**11,546**	**8.3%**	**68.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11,111	29.6%	11,304	30.2%	3,765	10.0%	11,306	30.2%	37,487	5.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	100,722	28.3%	12,539	3.5%	4,362	1.2%	237,800	66.9%	355,424	51.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(1)	100.0%	-	-	-	-	-	-	(1)	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	24,589	15.0%	2,480	1.5%	1,835	1.1%	135,192	82.4%	164,096	23.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1,182	.9%	1,222	.9%	448	.3%	126,798	97.8%	129,649	18.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1,341)	(25.5%)	284	5.4%	254	4.8%	6,055	115.3%	5,253	.8%	-	-	-	-
Total By Income Source	**136,263**	**19.7%**	**27,829**	**4.0%**	**10,664**	**1.5%**	**517,152**	**74.7%**	**691,908**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	61,610	61.0%	5,739	5.7%	330	.3%	33,272	33.0%	100,951	14.6%	-	-	-	-
Commercial	35,459	20.3%	13,662	7.8%	5,638	3.2%	119,755	68.6%	174,514	25.2%	-	-	-	-
Households	35,371	9.0%	7,941	2.0%	4,493	1.1%	345,520	87.8%	393,326	56.8%	-	-	-	-
Other	3,824	16.5%	486	2.1%	203	.9%	18,605	80.5%	23,118	3.3%	-	-	-	-
Total By Customer Group	**136,263**	**19.7%**	**27,829**	**4.0%**	**10,664**	**1.5%**	**517,152**	**74.7%**	**691,908**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	37,070	25.1%	47,089	31.9%	2,351	1.6%	61,207	41.4%	147,717	98.1%
Auditor-General	314	48.3%	181	27.8%	26	4.0%	130	20.0%	651	.4%
Other	160	7.3%	(211)	(9.6%)	30	1.4%	2,220	101.0%	2,198	1.5%
Total	**37,544**	**24.9%**	**47,058**	**31.3%**	**2,407**	**1.6%**	**63,557**	**42.2%**	**150,566**	**100.0%**

Contact Details

Municipal Manager	Mr Luvuyo Maka	047 501 4238
Financial Manager	Mr Eric Fudumele Jiholo	047 501 4374

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: O R TAMBO (DC15)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**1,474,657**	**420,205**	**28.5%**	**420,205**	**28.5%**	**384,808**	**27.7%**	**9.2%**
Property rates	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	199,289	72,557	36.4%	72,557	36.4%	40,447	15.1%	79.4%
Service charges - sanitation revenue	85,409	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	58	-	-	-	-	15	26.8%	(100.0%)
Interest earned - external investments	29,350	7,814	26.6%	7,814	26.6%	6,409	23.7%	21.9%
Interest earned - outstanding debtors	5,300	6,654	125.5%	6,654	125.5%	5,858	117.2%	13.6%
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	11	-	11	-	-	-	(100.0%)
Transfers recognised - operational	798,523	333,139	41.7%	333,139	41.7%	306,695	41.7%	8.6%
Other own revenue	356,728	30	-	30	-	25,385	7.2%	(99.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**1,470,307**	**228,541**	**15.5%**	**228,541**	**15.5%**	**190,990**	**13.8%**	**19.7%**
Employee related costs	533,190	130,066	24.4%	130,066	24.4%	115,076	25.8%	13.0%
Remuneration of councillors	27,915	5,247	18.8%	5,247	18.8%	4,341	24.7%	20.9%
Debt impairment	87,671	-	-	-	-	-	-	-
Depreciation and asset impairment	162,820	-	-	-	-	-	-	-
Finance charges	85	-	-	-	-	-	-	-
Bulk purchases	70,500	756	1.1%	756	1.1%	3,382	4.6%	(77.7%)
Other Materials	63,142	2,501	4.0%	2,501	4.0%	2,339	2.7%	6.9%
Contracted services	42,664	27,608	64.7%	27,608	64.7%	3,798	18.3%	626.9%
Transfers and grants	99,616	10,888	10.9%	10,888	10.9%	1,175	8.2%	826.4%
Other expenditure	382,704	51,475	13.5%	51,475	13.5%	60,878	12.9%	(15.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**4,350**	**191,664**		**191,664**		**193,818**		
Transfers recognised - capital	1,022,330	476,849	46.6%	476,849	46.6%	736,409	67.0%	(35.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1,026,680**	**668,513**		**668,513**		**930,227**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1,026,680**	**668,513**		**668,513**		**930,227**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1,026,680**	**668,513**		**668,513**		**930,227**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1,026,680**	**668,513**		**668,513**		**930,227**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**1,184,390**	**65,263**	**5.5%**	**65,263**	**5.5%**	**327,129**	**25.9%**	**(80.0%)**
National Government	1,022,330	52,727	5.2%	52,727	5.2%	315,906	28.7%	(83.3%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**1,022,330**	**52,727**	**5.2%**	**52,727**	**5.2%**	**315,906**	**28.7%**	**(83.3%)**
Borrowing	-	-	-	-	-	547	-	(100.0%)
Internally generated funds	162,060	-	-	-	-	-	-	-
Public contributions and donations	0	12,536	2,767,281.0%	12,536	2,767,281.0%	10,676	-	17.4%
Capital Expenditure Standard Classification	**1,184,390**	**65,263**	**5.5%**	**65,263**	**5.5%**	**327,129**	**25.9%**	**(80.0%)**
Governance and Administration	**40,512**	**8,045**	**19.9%**	**8,045**	**19.9%**	**7,645**	**19.6%**	**5.2%**
Executive & Council	3,600	-	-	-	-	-	-	-
Budget & Treasury Office	35,111	7,846	22.3%	7,846	22.3%	7,400	21.0%	6.0%
Corporate Services	1,801	199	11.0%	199	11.0%	245	12.9%	(18.8%)
Community and Public Safety	**8,950**	**363**	**4.1%**	**363**	**4.1%**	**19**	**.1%**	**1,795.9%**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	3,600	-	-	-	-	-	-	-
Housing	4,250	363	8.5%	363	8.5%	19	.5%	1,795.9%
Health	1,100	-	-	-	-	-	-	-
Economic and Environmental Services	**23,539**	**532**	**2.3%**	**532**	**2.3%**	**-**	**-**	**(100.0%)**
Planning and Development	600	-	-	-	-	-	-	-
Road Transport	19,439	132	.7%	132	.7%	-	-	(100.0%)
Environmental Protection	3,500	400	11.4%	400	11.4%	-	-	(100.0%)
Trading Services	**1,111,390**	**56,324**	**5.1%**	**56,324**	**5.1%**	**319,464**	**26.9%**	**(82.4%)**
Electricity	-	-	-	-	-	-	-	-
Water	1,111,390	56,324	5.1%	56,324	5.1%	319,464	26.9%	(82.4%)
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**2,566,493**	**901,002**	**35.1%**	**901,002**	**35.1%**	**1,116,567**	**46.5%**	**(19.3%)**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	197,027	50,082	25.4%	50,082	25.4%	35,797	19.3%	39.9%
Other revenue	**513,963**	**33,118**	**6.4%**	**33,118**	**6.4%**	**25,400**	**7.2%**	**30.4%**
Government - operating	798,523	333,139	41.7%	333,139	41.7%	306,695	41.7%	8.6%
Government - capital	1,022,330	476,849	46.6%	476,849	46.6%	736,409	67.0%	(35.2%)
Interest	34,650	7,814	22.6%	7,814	22.6%	12,266	38.3%	(36.3%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(1,215,533)**	**(228,541)**	**18.8%**	**(228,541)**	**18.8%**	**(190,990)**	**16.9%**	**19.7%**
Suppliers and employees	(1,114,036)	(217,653)	19.5%	(217,653)	19.5%	(189,815)	17.0%	14.7%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(101,497)	(10,888)	10.7%	(10,888)	10.7%	(1,175)	8.2%	826.4%
Net Cash from/(used) Operating Activities	**1,350,960**	**672,461**	**49.8%**	**672,461**	**49.8%**	**925,577**	**72.8%**	**(27.3%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(1,184,390)**	**(65,263)**	**5.5%**	**(65,263)**	**5.5%**	**(327,129)**	**25.9%**	**(80.0%)**
Capital assets	(1,184,390)	(65,263)	5.5%	(65,263)	5.5%	(327,129)	25.9%	(80.0%)
Net Cash from/(used) Investing Activities	**(1,184,390)**	**(65,263)**	**5.5%**	**(65,263)**	**5.5%**	**(327,129)**	**25.9%**	**(80.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**166,570**	**607,198**	**364.5%**	**607,198**	**364.5%**	**598,448**	**7,351.2%**	**1.5%**
Cash/cash equivalents at the year begin:	539,972	-	-	-	-	253,762	49.4%	(100.0%)
Cash/cash equivalents at the year end:	**706,542**	**607,198**	**85.9%**	**607,198**	**85.9%**	**852,210**	**163.4%**	**(28.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	52,126	7.6%	16,036	2.3%	15,468	2.3%	602,353	87.8%	685,983	100.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**52,126**	**7.6%**	**16,036**	**2.3%**	**15,468**	**2.3%**	**602,353**	**87.8%**	**685,983**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	9,066	37.5%	2,769	11.4%	1,953	8.1%	10,416	43.0%	24,204	3.5%	-	-	-	-
Commercial	11,068	12.9%	3,001	3.5%	2,964	3.5%	68,782	80.2%	85,816	12.5%	-	-	-	-
Households	26,415	4.8%	9,400	1.7%	9,700	1.8%	507,753	91.8%	553,268	80.7%	-	-	-	-
Other	5,576	24.6%	866	3.8%	851	3.7%	15,403	67.9%	22,695	3.3%	-	-	-	-
Total By Customer Group	**52,126**	**7.6%**	**16,036**	**2.3%**	**15,468**	**2.3%**	**602,353**	**87.8%**	**685,983**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	2,016	13.9%	-	-	12,527	86.1%	14,543	98.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	259	89.6%	-	-	-	-	30	10.4%	289	1.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**259**	**1.7%**	**2,016**	**13.6%**	**-**	**-**	**12,556**	**84.7%**	**14,831**	**100.0%**

Contact Details

Municipal Manager	Mr Owen Ngubende Hlazo	047 501 6407
Financial Manager	Mr Moabi E. Moleko	047 501 6446

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MATATIELE (EC441)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**337,614**	**154,098**	**45.6%**	**154,098**	**45.6%**	**114,585**	**35.7%**	**34.5%**
Property rates	35,612	34,439	96.7%	34,439	96.7%	23,920	45.8%	44.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	51,957	9,303	17.9%	9,303	17.9%	6,304	13.3%	47.6%
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	9,860	2,468	25.0%	2,468	25.0%	2,368	27.9%	4.3%
Service charges - other	-	7	-	7	-	7	-	-
Rental of facilities and equipment	1,700	7,476	439.8%	7,476	439.8%	360	46.5%	1,979.1%
Interest earned - external investments	8,901	1,994	22.4%	1,994	22.4%	1,824	32.6%	9.3%
Interest earned - outstanding debtors	5,967	2,114	35.4%	2,114	35.4%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	2,331	106	4.5%	106	4.5%	132	8.8%	(20.0%)
Licences and permits	3,849	730	19.0%	730	19.0%	831	29.7%	(12.2%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	215,542	95,287	44.2%	95,287	44.2%	78,448	40.5%	21.5%
Other own revenue	1,897	175	9.2%	175	9.2%	392	20.7%	(55.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**337,612**	**66,391**	**19.7%**	**66,391**	**19.7%**	**63,718**	**19.8%**	**4.2%**
Employee related costs	114,330	27,312	23.9%	27,312	23.9%	21,148	20.0%	29.2%
Remuneration of councillors	20,227	4,769	23.6%	4,769	23.6%	3,159	18.0%	51.0%
Debt impairment	5,000	-	-	-	-	-	-	-
Depreciation and asset impairment	15,548	40	.3%	40	.3%	17	.1%	141.8%
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	42,000	10,240	24.4%	10,240	24.4%	13,347	31.0%	(23.3%)
Other Materials	6,258	425	6.8%	425	6.8%	1,265	15.9%	(66.4%)
Contracted services	82,832	14,840	17.9%	14,840	17.9%	11,397	15.1%	30.2%
Transfers and grants	150	-	-	-	-	7,302	890.5%	(100.0%)
Other expenditure	51,267	8,764	17.1%	8,764	17.1%	6,085	11.8%	44.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2**	**87,708**		**87,708**		**50,867**		
Transfers recognised - capital	98,435	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	43,647	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**142,084**	**87,708**		**87,708**		**50,867**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**142,084**	**87,708**		**87,708**		**50,867**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**142,084**	**87,708**		**87,708**		**50,867**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**142,084**	**87,708**		**87,708**		**50,867**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**142,082**	**54,442**	**38.3%**	**54,442**	**38.3%**	**24,802**	**14.5%**	**119.5%**
National Government	98,436	9,783	9.9%	9,783	9.9%	22,860	17.9%	(57.2%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**98,436**	**9,783**	**9.9%**	**9,783**	**9.9%**	**22,860**	**16.7%**	**(57.2%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	43,647	44,658	102.3%	44,658	102.3%	1,943	5.8%	2,198.9%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**142,082**	**54,442**	**38.3%**	**54,442**	**38.3%**	**24,802**	**14.5%**	**119.5%**
Governance and Administration	**12,150**	**-**	**-**	**-**	**-**	**1,192**	**3.6%**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	12,150	-	-	-	-	1,192	3.6%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**2,320**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	230	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	2,090	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**76,422**	**49,733**	**65.1%**	**49,733**	**65.1%**	**8,640**	**18.1%**	**475.6%**
Planning and Development	2,965	-	-	-	-	-	-	-
Road Transport	73,457	49,733	67.7%	49,733	67.7%	8,640	18.1%	475.6%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**51,190**	**4,709**	**9.2%**	**4,709**	**9.2%**	**14,970**	**16.7%**	**(68.5%)**
Electricity	47,610	4,709	9.9%	4,709	9.9%	14,970	16.7%	(68.5%)
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	3,580	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**436,050**	**152,465**	**35.0%**	**152,465**	**35.0%**	**259,389**	**56.6%**	**(41.2%)**
Property rates, penalties and collection charges	35,612	34,439	96.7%	34,439	96.7%	23,920	45.8%	44.0%
Service charges	61,816	10,145	16.4%	10,145	16.4%	2,368	4.2%	328.5%
Other revenue	**9,776**	**8,486**	**86.8%**	**8,486**	**86.8%**	**153,381**	**2,203.0%**	**(94.5%)**
Government - operating	215,542	95,287	44.2%	95,287	44.2%	78,084	40.3%	22.0%
Government - capital	98,435	-	-	-	-	(188)	(.1%)	(100.0%)
Interest	14,868	4,108	27.6%	4,108	27.6%	1,824	14.6%	125.2%
Dividends	-	-	-	-	-	-	-	-
Payments	**(317,064)**	**(50,581)**	**16.0%**	**(50,581)**	**16.0%**	**(42,406)**	**15.8%**	**19.3%**
Suppliers and employees	(316,914)	(50,581)	16.0%	(50,581)	16.0%	(44,137)	16.5%	14.6%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(150)	-	-	-	-	1,731	(211.1%)	(100.0%)
Net Cash from/(used) Operating Activities	**118,985**	**101,884**	**85.6%**	**101,884**	**85.6%**	**216,983**	**114.1%**	**(53.0%)**
Cash Flow from Investing Activities								
Receipts	**43,647**	**(47,159)**	**(108.0%)**	**(47,159)**	**(108.0%)**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	43,647	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(47,159)	-	(47,159)	-	-	-	(100.0%)
Payments	**(142,082)**	**(46,707)**	**32.9%**	**(46,707)**	**32.9%**	**-**	**-**	**(100.0%)**
Capital assets	(142,082)	(46,707)	32.9%	(46,707)	32.9%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(98,435)**	**(93,866)**	**95.4%**	**(93,866)**	**95.4%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**1,191**	**-**	**1,191**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	1,191	-	1,191	-	-	-	(100.0%)
Payments	**-**	**10,641**	**-**	**10,641**	**-**	**-**	**-**	**(100.0%)**
Repayment of borrowing	-	10,641	-	10,641	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**11,831**	**-**	**11,831**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**20,550**	**19,849**	**96.6%**	**19,849**	**96.6%**	**216,983**	**1,114.8%**	**(90.9%)**
Cash/cash equivalents at the year begin:	5,837	-	-	-	-	31,768	100.0%	(100.0%)
Cash/cash equivalents at the year end:	**26,387**	**19,849**	**75.2%**	**19,849**	**75.2%**	**248,751**	**485.5%**	**(92.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2,349	51.2%	1,066	23.2%	412	9.0%	765	16.7%	4,592	3.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3,978	5.8%	2,956	4.3%	26,687	38.7%	35,360	51.3%	68,981	55.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	481	4.2%	179	1.6%	251	2.2%	10,562	92.1%	11,472	9.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	65	73.2%	2	1.8%	2	1.8%	21	23.2%	89	1%	-	-	-	-
Interest on Arrear Debtor Accounts	978	4.3%	566	2.5%	550	2.4%	20,768	90.8%	22,861	18.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	486	3.1%	248	1.6%	117	.8%	14,633	94.5%	15,484	12.5%	-	-	-	-
Total By Income Source	**8,337**	**6.8%**	**5,015**	**4.1%**	**28,018**	**22.7%**	**82,108**	**66.5%**	**123,479**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2,552	3.9%	1,022	1.6%	38,870	59.6%	22,821	35.0%	65,265	52.9%	-	-	-	-
Commercial	2,733	47.6%	813	14.2%	1,010	17.6%	1,182	20.6%	5,738	4.6%	-	-	-	-
Households	1,243	3.1%	1,195	3.0%	9,323	23.5%	27,833	70.3%	39,594	32.1%	-	-	-	-
Other	1,809	14.0%	1,986	15.4%	(21,185)	(164.4%)	30,272	235.0%	12,882	10.4%	-	-	-	-
Total By Customer Group	**8,337**	**6.8%**	**5,015**	**4.1%**	**28,018**	**22.7%**	**82,108**	**66.5%**	**123,479**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(4)	69.8%	-	-	(2)	30.2%	-	-	(6)	(57.4%)
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	17	100.0%	-	-	17	157.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**(4)**	**(40.1%)**	**-**	**-**	**15**	**140.1%**	**-**	**-**	**11**	**100.0%**

Contact Details

Municipal Manager	Dr D C T Nakin	039 737 8100
Financial Manager	Mr L Ndzelu	039 737 8199

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: UMZIMVUBU (EC442)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**334,687**	**82,622**	**24.7%**	**82,622**	**24.7%**	**83,286**	**27.0%**	**(.8%)**
Property rates	15,509	-	-	-	-	5,164	35.1%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1,500	-	-	-	-	376	17.1%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3,069	13	.4%	13	.4%	78	21.3%	(83.0%)
Interest earned - external investments	35,174	130	.4%	130	.4%	117	.4%	10.6%
Interest earned - outstanding debtors	-	-	-	-	-	225	13.7%	(100.0%)
Dividends received	-	-	-	-	-	206	-	(100.0%)
Fines	2,000	408	20.4%	408	20.4%	319	12.3%	28.0%
Licences and permits	-	609	-	609	-	450	375.0%	35.3%
Agency services	-	372	-	372	-	-	-	(100.0%)
Transfers recognised - operational	270,392	80,448	29.8%	80,448	29.8%	75,117	29.9%	7.1%
Other own revenue	7,043	641	9.1%	641	9.1%	1,233	17.7%	(48.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**273,653**	**12,235**	**4.5%**	**12,235**	**4.5%**	**32,954**	**13.2%**	**(62.9%)**
Employee related costs	77,304	1,062	1.4%	1,062	1.4%	14,246	20.8%	(92.5%)
Remuneration of councillors	17,758	2,827	15.9%	2,827	15.9%	3,889	24.1%	(27.3%)
Debt impairment	5,000	-	-	-	-	-	-	-
Depreciation and asset impairment	51,000	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	(573)	-	(100.0%)
Other Materials	-	510	-	510	-	1,503	19.4%	(66.1%)
Contracted services	12,910	2,841	22.0%	2,841	22.0%	7,846	17.3%	(63.8%)
Transfers and grants	1,380	32	2.3%	32	2.3%	-	-	(100.0%)
Other expenditure	108,301	4,964	4.6%	4,964	4.6%	6,044	12.0%	(17.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**61,034**	**70,387**		**70,387**		**50,332**		
Transfers recognised - capital	76,707	26,820	35.0%	26,820	35.0%	59,553	74.3%	(55.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**137,741**	**97,207**		**97,207**		**109,885**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**137,741**	**97,207**		**97,207**		**109,885**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**137,741**	**97,207**		**97,207**		**109,885**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**137,741**	**97,207**		**97,207**		**109,885**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**133,825**	**15,208**	**11.4%**	**15,208**	**11.4%**	**31,730**	**22.8%**	**(52.1%)**
National Government	133,825	8,839	6.6%	8,839	6.6%	27,675	34.5%	(68.1%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**133,825**	**8,839**	**6.6%**	**8,839**	**6.6%**	**27,675**	**34.5%**	**(68.1%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	6,369	-	6,369	-	4,055	6.9%	57.1%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**133,825**	**15,208**	**11.4%**	**15,208**	**11.4%**	**31,730**	**22.8%**	**(52.1%)**
Governance and Administration	**4,153**	**224**	**5.4%**	**224**	**5.4%**	**-**	**-**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	4,153	35	.8%	35	.8%	-	-	(100.0%)
Corporate Services	-	189	-	189	-	-	-	(100.0%)
Community and Public Safety	**12,065**	**-**	**-**	**-**	**-**	**117**	**5.2%**	**(100.0%)**
Community & Social Services	12,065	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	117	5.2%	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**76,237**	**14,065**	**18.4%**	**14,065**	**18.4%**	**31,309**	**24.1%**	**(55.1%)**
Planning and Development	-	-	-	-	-	542	21.7%	(100.0%)
Road Transport	76,237	14,065	18.4%	14,065	18.4%	30,766	24.2%	(54.3%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**41,369**	**919**	**2.2%**	**919**	**2.2%**	**304**	**22.0%**	**202.1%**
Electricity	33,000	-	-	-	-	-	-	-
Water	8,369	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	919	-	919	-	304	22.0%	202.1%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**411,394**	**114,832**	**27.9%**	**114,832**	**27.9%**	**145,132**	**40.8%**	**(20.9%)**
Property rates, penalties and collection charges	15,509	3,953	25.5%	3,953	25.5%	4,651	41.8%	(15.0%)
Service charges	1,500	303	20.2%	303	20.2%	312	18.4%	(3.2%)
Other revenue	**12,112**	**2,586**	**21.4%**	**2,586**	**21.4%**	**4,949**	**6.3%**	**(47.8%)**
Government - operating	270,392	80,448	29.8%	80,448	29.8%	75,117	41.8%	7.1%
Government - capital	76,707	26,820	35.0%	26,820	35.0%	59,553	74.4%	(55.0%)
Interest	35,174	723	2.1%	723	2.1%	549	12.3%	31.7%
Dividends	-	-	-	-	-	-	-	-
Payments	**(211,010)**	**(28,966)**	**13.7%**	**(28,966)**	**13.7%**	**(35,303)**	**18.3%**	**(17.9%)**
Suppliers and employees	(210,080)	(28,950)	13.8%	(28,950)	13.8%	(35,303)	18.8%	(18.0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(930)	(16)	1.7%	(16)	1.7%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**200,384**	**85,866**	**42.9%**	**85,866**	**42.9%**	**109,829**	**67.1%**	**(21.8%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(133,824)**	**(15,179)**	**11.3%**	**(15,179)**	**11.3%**	**(30,671)**	**22.1%**	**(50.5%)**
Capital assets	(133,824)	(15,179)	11.3%	(15,179)	11.3%	(30,671)	22.1%	(50.5%)
Net Cash from/(used) Investing Activities	**(133,824)**	**(15,179)**	**11.3%**	**(15,179)**	**11.3%**	**(30,671)**	**22.1%**	**(50.5%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**1**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	1	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**1**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**66,560**	**70,687**	**106.2%**	**70,687**	**106.2%**	**79,160**	**319.9%**	**(10.7%)**
Cash/cash equivalents at the year begin:	42,219	47,669	112.9%	47,669	112.9%	46,220	100.0%	3.1%
Cash/cash equivalents at the year end:	**108,779**	**118,356**	**108.8%**	**118,356**	**108.8%**	**125,380**	**176.7%**	**(5.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	515	1.6%	500	1.6%	2,570	8.0%	28,419	88.8%	32,004	73.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	92	2.1%	88	1.9%	84	1.9%	4,245	94.1%	4,508	10.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	283	3.2%	280	3.2%	265	3.0%	7,976	90.6%	8,803	20.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(108)	5.9%	(39)	2.1%	(100)	5.5%	(1,590)	86.6%	(1,837)	(4.2%)	-	-	-	-
Total By Income Source	**782**	**1.8%**	**829**	**1.9%**	**2,818**	**6.5%**	**39,049**	**89.8%**	**43,478**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	84	.9%	84	.9%	2,047	22.2%	6,988	75.9%	9,202	21.2%	-	-	-	-
Commercial	365	2.1%	412	2.3%	362	2.0%	16,615	93.6%	17,754	40.8%	-	-	-	-
Households	333	2.0%	333	2.0%	409	2.5%	15,447	93.5%	16,522	38.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**782**	**1.8%**	**829**	**1.9%**	**2,818**	**6.5%**	**39,049**	**89.8%**	**43,478**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	88	54.3%	74	45.7%	-	-	-	-	162	100.0%
Total	**88**	**54.3%**	**74**	**45.7%**	**-**	**-**	**-**	**-**	**162**	**100.0%**

Contact Details

Municipal Manager	Mr Gladstone PT Nota	039 255 0166
Financial Manager	Mrs Xoliswa Venn	039 255 8507

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MBIZANA (EC443)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**316,501**	**128,419**	**40.6%**	**128,419**	**40.6%**	**111,061**	**40.7%**	**15.6%**
Property rates	23,571	13,842	58.7%	13,842	58.7%	14,207	63.6%	(2.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	35,076	4,894	14.0%	4,894	14.0%	6,887	23.3%	(28.9%)
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2,365	1,134	47.9%	1,134	47.9%	317	14.9%	258.1%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	903	128	14.1%	128	14.1%	187	24.4%	(31.7%)
Interest earned - external investments	7,942	2,135	26.9%	2,135	26.9%	2,591	42.1%	(17.6%)
Interest earned - outstanding debtors	4,006	1,000	25.0%	1,000	25.0%	969	54.6%	3.2%
Dividends received	-	-	-	-	-	-	-	-
Fines	2,031	85	4.2%	85	4.2%	488	59.4%	(82.7%)
Licences and permits	2,294	582	25.4%	582	25.4%	596	25.1%	(2.3%)
Agency services	1,233	330	26.7%	330	26.7%	275	31.8%	20.1%
Transfers recognised - operational	235,523	103,925	44.1%	103,925	44.1%	83,504	40.7%	24.5%
Other own revenue	1,557	365	23.5%	365	23.5%	1,041	96.5%	(64.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**343,970**	**25,480**	**7.4%**	**25,480**	**7.4%**	**25,798**	**8.6%**	**(1.2%)**
Employee related costs	107,802	1,158	1.1%	1,158	1.1%	1,202	1.1%	(3.6%)
Remuneration of councillors	24,091	-	-	-	-	-	-	-
Debt impairment	2,101	-	-	-	-	-	-	-
Depreciation and asset impairment	48,449	-	-	-	-	-	-	-
Finance charges	400	0	-	0	-	1	.1%	(87.9%)
Bulk purchases	33,594	7,083	21.1%	7,083	21.1%	8,841	28.2%	(19.9%)
Other Materials	8,311	1,332	16.0%	1,332	16.0%	829	93.9%	60.8%
Contracted services	50,671	6,039	11.9%	6,039	11.9%	5,305	15.1%	13.8%
Transfers and grants	2,158	-	-	-	-	-	-	-
Other expenditure	66,393	9,868	14.9%	9,868	14.9%	9,620	21.6%	2.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(27,469)**	**102,939**		**102,939**		**85,263**		
Transfers recognised - capital	72,446	19,916	27.5%	19,916	27.5%	35,009	30.8%	(43.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**44,977**	**122,855**		**122,855**		**120,272**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**44,977**	**122,855**		**122,855**		**120,272**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**44,977**	**122,855**		**122,855**		**120,272**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**44,977**	**122,855**		**122,855**		**120,272**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**93,691**	**25,098**	**26.8%**	**25,098**	**26.8%**	**53,429**	**46.4%**	**(53.0%)**
National Government	70,069	23,451	33.5%	23,451	33.5%	17,638	23.0%	33.0%
Provincial Government	-	-	-	-	-	34,595	159.6%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**70,069**	**23,451**	**33.5%**	**23,451**	**33.5%**	**52,233**	**53.1%**	**(55.1%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	23,622	1,648	7.0%	1,648	7.0%	1,197	7.1%	37.7%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**93,691**	**25,098**	**26.8%**	**25,098**	**26.8%**	**53,429**	**46.4%**	**(53.0%)**
Governance and Administration	**8,058**	**1,154**	**14.3%**	**1,154**	**14.3%**	**1,197**	**24.5%**	**(3.6%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	1,900	-	-	-	-	-	-	-
Corporate Services	6,158	1,154	18.7%	1,154	18.7%	1,197	-	(3.6%)
Community and Public Safety	**2,885**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	2,885	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**52,011**	**11,896**	**22.9%**	**11,896**	**22.9%**	**17,638**	**25.7%**	**(32.6%)**
Planning and Development	23,680	3,274	13.8%	3,274	13.8%	9,743	26.8%	(66.4%)
Road Transport	28,331	8,622	30.4%	8,622	30.4%	7,895	24.6%	9.2%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**30,737**	**12,048**	**39.2%**	**12,048**	**39.2%**	**34,595**	**84.4%**	**(65.2%)**
Electricity	30,630	12,048	39.3%	12,048	39.3%	34,595	85.9%	(65.2%)
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	107	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**388,947**	**155,851**	**40.1%**	**155,851**	**40.1%**	**167,505**	**43.8%**	**(7.0%)**
Property rates, penalties and collection charges	23,571	14,236	60.4%	14,236	60.4%	7,398	39.0%	92.4%
Service charges	37,441	8,163	21.8%	8,163	21.8%	20,052	64.1%	(59.3%)
Other revenue	**8,466**	**1,490**	**17.6%**	**1,490**	**17.6%**	**2,556**	**47.7%**	**(41.7%)**
Government - operating	235,075	98,852	42.1%	98,852	42.1%	84,939	41.4%	16.4%
Government - capital	72,446	29,976	41.4%	29,976	41.4%	49,000	43.1%	(38.8%)
Interest	11,948	3,134	26.2%	3,134	26.2%	3,559	44.9%	(11.9%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(293,420)**	**(70,752)**	**24.1%**	**(70,752)**	**24.1%**	**(61,620)**	**24.3%**	**14.8%**
Suppliers and employees	(290,862)	(70,752)	24.3%	(70,752)	24.3%	(61,619)	25.6%	14.8%
Finance charges	(400)	-	-	-	-	(1)	.1%	(100.0%)
Transfers and grants	(2,158)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**95,527**	**85,099**	**89.1%**	**85,099**	**89.1%**	**105,885**	**82.2%**	**(19.6%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(93,691)**	**(36,497)**	**39.0%**	**(36,497)**	**39.0%**	**(40,031)**	**34.7%**	**(8.8%)**
Capital assets	(93,691)	(36,497)	39.0%	(36,497)	39.0%	(40,031)	34.7%	(8.8%)
Net Cash from/(used) Investing Activities	**(93,691)**	**(36,497)**	**39.0%**	**(36,497)**	**39.0%**	**(40,031)**	**34.7%**	**(8.8%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**(8,435)**	**54.8%**	**(100.0%)**
Repayment of borrowing	-	-	-	-	-	(8,435)	54.8%	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**(8,435)**	**54.8%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**1,836**	**48,602**	**2,646.9%**	**48,602**	**2,646.9%**	**57,418**	**(3,175.9%)**	**(15.4%)**
Cash/cash equivalents at the year begin:	41,526	94,551	227.7%	94,551	227.7%	65,333	100.0%	44.7%
Cash/cash equivalents at the year end:	**43,362**	**143,153**	**330.1%**	**143,153**	**330.1%**	**122,752**	**193.2%**	**16.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1,898	43.7%	681	15.7%	129	3.0%	1,637	37.7%	4,345	8.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	810	2.4%	322	1.0%	8,200	24.3%	24,377	72.3%	33,708	63.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	379	9.0%	300	7.1%	271	6.5%	3,247	77.4%	4,198	7.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	30	5.1%	6	1.0%	6	1.0%	552	92.9%	594	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	359	4.1%	353	4.0%	284	3.2%	7,851	88.7%	8,846	16.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	307	17.1%	(58)	(3.2%)	(270)	(15.0%)	1,817	101.1%	1,797	3.4%	-	-	-	-
Total By Income Source	**3,783**	**7.1%**	**1,604**	**3.0%**	**8,620**	**16.1%**	**39,481**	**73.8%**	**53,488**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	824	2.7%	689	2.2%	7,881	25.4%	21,670	69.8%	31,064	58.1%	-	-	-	-
Commercial	2,704	21.1%	697	5.4%	473	3.7%	8,935	69.8%	12,809	23.9%	-	-	-	-
Households	254	2.7%	216	2.3%	263	2.8%	8,820	92.3%	9,553	17.9%	-	-	-	-
Other	2	3.3%	2	3.3%	2	3.3%	55	90.2%	61	.1%	-	-	-	-
Total By Customer Group	**3,783**	**7.1%**	**1,604**	**3.0%**	**8,620**	**16.1%**	**39,481**	**73.8%**	**53,488**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	136	100.0%	-	-	-	-	-	-	136	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**136**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**136**	**100.0%**

Contact Details

Municipal Manager	Mr Luvuyo Mahlaka	039 251 0230
Financial Manager	Mr Zakhele Alex Zukulu	039 251 0230

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NTABANKULU (EC444)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**129,286**	**1,061**	**.8%**	**1,061**	**.8%**	**2,615**	**2.0%**	**(59.4%)**
Property rates	9,119	773	8.5%	773	8.5%	2,032	19.6%	(61.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	102	18.6%	(100.0%)
Service charges - other	316	48	15.2%	48	15.2%	-	-	(100.0%)
Rental of facilities and equipment	1,597	-	-	-	-	3	.2%	(100.0%)
Interest earned - external investments	1,894	-	-	-	-	-	-	-
Interest earned - outstanding debtors	368	97	26.3%	97	26.3%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	137	7	5.2%	7	5.2%	27	.8%	(73.7%)
Licences and permits	2,209	134	6.0%	134	6.0%	393	-	(66.0%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	113,211	-	-	-	-	-	-	-
Other own revenue	435	2	.5%	2	.5%	58	.6%	(96.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**125,707**	**9,185**	**7.3%**	**9,185**	**7.3%**	**13,625**	**11.1%**	**(32.6%)**
Employee related costs	60,561	4,542	7.5%	4,542	7.5%	6,945	12.6%	(34.6%)
Remuneration of councillors	10,979	900	8.2%	900	8.2%	1,641	17.7%	(45.2%)
Debt impairment	1,578	-	-	-	-	-	-	-
Depreciation and asset impairment	1,578	-	-	-	-	-	-	-
Finance charges	-	1	-	1	-	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	907	-	-	-	-	11	.3%	(100.0%)
Contracted services	27,551	1,939	7.0%	1,939	7.0%	3,208	-	(39.5%)
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	22,553	1,804	8.0%	1,804	8.0%	1,820	3.5%	(.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**3,579**	**(8,124)**		**(8,124)**		**(11,010)**		
Transfers recognised - capital	77,079	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**80,658**	**(8,124)**		**(8,124)**		**(11,010)**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**80,658**	**(8,124)**		**(8,124)**		**(11,010)**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**80,658**	**(8,124)**		**(8,124)**		**(11,010)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**80,658**	**(8,124)**		**(8,124)**		**(11,010)**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**78,688**	**22,508**	**28.6%**	**22,508**	**28.6%**	**13,185**	**14.6%**	**70.7%**
National Government	78,688	21,855	27.8%	21,855	27.8%	12,682	14.3%	72.3%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**78,688**	**21,855**	**27.8%**	**21,855**	**27.8%**	**12,682**	**14.3%**	**72.3%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	503	26.2%	(100.0%)
Public contributions and donations	-	653	-	653	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**78,688**	**22,508**	**28.6%**	**22,508**	**28.6%**	**13,185**	**14.6%**	**70.7%**
Governance and Administration	**1,609**	**653**	**40.6%**	**653**	**40.6%**	**503**	**.6%**	**29.9%**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	1,609	653	40.6%	653	40.6%	503	26.2%	29.9%
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**3,001**	**3,953**	**131.7%**	**3,953**	**131.7%**	**6,045**	**-**	**(34.6%)**
Community & Social Services	3,001	632	21.1%	632	21.1%	1,487	-	(57.5%)
Sport And Recreation	-	3,321	-	3,321	-	4,559	-	(27.2%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22,346**	**259**	**1.2%**	**259**	**1.2%**	**4,960**	**-**	**(94.8%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	22,346	259	1.2%	259	1.2%	4,960	-	(94.8%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**51,732**	**17,643**	**34.1%**	**17,643**	**34.1%**	**1,676**	**-**	**952.5%**
Electricity	51,732	17,643	34.1%	17,643	34.1%	1,676	-	952.5%
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**202,717**	**7,001**	**3.5%**	**7,001**	**3.5%**	**58,489**	**28.4%**	**(88.0%)**
Property rates, penalties and collection charges	5,471	6,056	110.7%	6,056	110.7%	-	-	(100.0%)
Service charges	316	44	13.9%	44	13.9%	-	-	(100.0%)
Other revenue	**4,379**	**589**	**13.4%**	**589**	**13.4%**	**1,755**	**12.7%**	**(66.5%)**
Government - operating	113,210	(5)	-	(5)	-	56,734	54.5%	(100.0%)
Government - capital	77,079	-	-	-	-	-	-	-
Interest	2,262	317	14.0%	317	14.0%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(124,520)**	**(24,379)**	**19.6%**	**(24,379)**	**19.6%**	**(13,625)**	**11.1%**	**78.9%**
Suppliers and employees	(122,550)	(22,197)	18.1%	(22,197)	18.1%	(13,625)	11.1%	62.9%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(1,970)	(2,182)	110.8%	(2,182)	110.8%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**78,197**	**(17,378)**	**(22.2%)**	**(17,378)**	**(22.2%)**	**44,864**	**53.9%**	**(138.7%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(78,688)**	**(23,804)**	**30.3%**	**(23,804)**	**30.3%**	**(21,628)**	**23.8%**	**10.1%**
Capital assets	(78,688)	(23,804)	30.3%	(23,804)	30.3%	(21,628)	23.8%	10.1%
Net Cash from/(used) Investing Activities	**(78,688)**	**(23,804)**	**30.3%**	**(23,804)**	**30.3%**	**(21,628)**	**23.8%**	**10.1%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(492)**	**(41,182)**	**8,377.3%**	**(41,182)**	**8,377.3%**	**23,236**	**(306.5%)**	**(277.2%)**
Cash/cash equivalents at the year begin:	22,000	3,329	15.1%	3,329	15.1%	2,058	23.3%	61.8%
Cash/cash equivalents at the year end:	**21,508**	**(37,854)**	**(176.0%)**	**(37,854)**	**(176.0%)**	**25,294**	**2,003.8%**	**(249.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	47	.6%	63	.8%	(30)	(.4%)	7,864	99.0%	7,943	58.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	41	2.5%	47	2.9%	52	3.2%	1,482	91.4%	1,621	11.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	50	4.2%	59	5.0%	49	4.1%	1,025	86.7%	1,182	8.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	2,961	100.0%	2,961	21.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**137**	**1.0%**	**168**	**1.2%**	**70**	**.5%**	**13,332**	**97.3%**	**13,707**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	137	1.0%	168	1.2%	70	.5%	13,332	97.3%	13,707	100.0%	-	-	-	-
Total By Customer Group	**137**	**1.0%**	**168**	**1.2%**	**70**	**.5%**	**13,332**	**97.3%**	**13,707**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	329	100.0%	329	25.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	554	58.0%	42	4.4%	77	8.1%	281	29.5%	954	74.4%
Total	**554**	**43.2%**	**42**	**3.3%**	**77**	**6.0%**	**610**	**47.5%**	**1,283**	**100.0%**

Contact Details

Municipal Manager	Ms Sindiswa Mankahla	039 258 0056
Financial Manager	Ms Noma Africa Mdutyana	039 258 0056

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ALFRED NZO (DC44)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**664,086**	**269,895**	**40.6%**	**269,895**	**40.6%**	**171,591**	**30.7%**	**57.3%**
Property rates	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	35,001	(10,049)	(28.7%)	(10,049)	(28.7%)	-	-	(100.0%)
Service charges - sanitation revenue	4,171	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	2,980	-	(100.0%)
Rental of facilities and equipment	440	(394)	(89.6%)	(394)	(89.6%)	-	-	(100.0%)
Interest earned - external investments	17,079	613	3.6%	613	3.6%	2,271	22.7%	(73.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	536,743	266,346	49.6%	266,346	49.6%	160,091	34.2%	66.4%
Other own revenue	70,653	13,378	18.9%	13,378	18.9%	6,248	11.0%	114.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**635,482**	**114,193**	**18.0%**	**114,193**	**18.0%**	**78,446**	**14.7%**	**45.6%**
Employee related costs	271,303	34,682	12.8%	34,682	12.8%	50,662	20.1%	(31.5%)
Remuneration of councillors	10,293	1,635	15.9%	1,635	15.9%	2,274	22.7%	(28.1%)
Debt impairment	25,500	-	-	-	-	-	-	-
Depreciation and asset impairment	70,000	30,360	43.4%	30,360	43.4%	-	-	(100.0%)
Finance charges	808	(54)	(6.7%)	(54)	(6.7%)	791	89.0%	(106.8%)
Bulk purchases	6,000	1,244	20.7%	1,244	20.7%	632	21.1%	96.7%
Other Materials	51,889	6,181	11.9%	6,181	11.9%	687	3.2%	799.8%
Contracted services	108,547	13,518	12.5%	13,518	12.5%	14,410	27.6%	(6.2%)
Transfers and grants	20,000	4,553	22.8%	4,553	22.8%	-	-	(100.0%)
Other expenditure	71,142	22,075	31.0%	22,075	31.0%	8,991	9.3%	145.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**28,603**	**155,702**		**155,702**		**93,144**		
Transfers recognised - capital	544,914	323,990	59.5%	323,990	59.5%	263,568	49.2%	22.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**573,517**	**479,693**		**479,693**		**356,713**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**573,517**	**479,693**		**479,693**		**356,713**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**573,517**	**479,693**		**479,693**		**356,713**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**573,517**	**479,693**		**479,693**		**356,713**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**566,304**	**106,349**	**18.8%**	**106,349**	**18.8%**	**171,262**	**32.2%**	**(37.9%)**
National Government	566,304	106,349	18.8%	106,349	18.8%	171,262	32.2%	(37.9%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**566,304**	**106,349**	**18.8%**	**106,349**	**18.8%**	**171,262**	**32.2%**	**(37.9%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**566,304**	**106,349**	**18.8%**	**106,349**	**18.8%**	**171,262**	**32.2%**	**(37.9%)**
Governance and Administration	**22,786**	**6,519**	**28.6%**	**6,519**	**28.6%**	**-**	**-**	**(100.0%)**
Executive & Council	106	29	27.8%	29	27.8%	-	-	(100.0%)
Budget & Treasury Office	17,100	122	.7%	122	.7%	-	-	(100.0%)
Corporate Services	5,580	6,367	114.1%	6,367	114.1%	-	-	(100.0%)
Community and Public Safety	**2,950**	**(24)**	**(.8%)**	**(24)**	**(.8%)**	**(14)**	**(.8%)**	**73.8%**
Community & Social Services	450	(24)	(5.4%)	(24)	(5.4%)	(14)	(.9%)	73.8%
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	2,500	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**120**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	120	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**540,448**	**99,854**	**18.5%**	**99,854**	**18.5%**	**171,275**	**32.9%**	**(41.7%)**
Electricity	-	-	-	-	-	-	-	-
Water	540,448	99,854	18.5%	99,854	18.5%	165,049	31.7%	(39.5%)
Waste Water Management	-	-	-	-	-	6,226	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**1,209,000**	**403,508**	**33.4%**	**403,508**	**33.4%**	**435,465**	**39.8%**	**(7.3%)**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	39,172	1,563	4.0%	1,563	4.0%	3,286	13.9%	(52.4%)
Other revenue	**71,092**	**100**	**.1%**	**100**	**.1%**	**6,248**	**10.9%**	**(98.4%)**
Government - operating	536,743	220,250	41.0%	220,250	41.0%	160,091	34.2%	37.6%
Government - capital	544,914	178,433	32.7%	178,433	32.7%	263,568	49.2%	(32.3%)
Interest	17,079	3,162	18.5%	3,162	18.5%	2,271	22.7%	39.2%
Dividends	-	-	-	-	-	-	-	-
Payments	**(539,982)**	**(53,550)**	**9.9%**	**(53,550)**	**9.9%**	**(85,291)**	**16.1%**	**(37.2%)**
Suppliers and employees	(519,174)	(49,202)	9.5%	(49,202)	9.5%	(84,500)	16.6%	(41.8%)
Finance charges	(808)	(1)	.1%	(1)	.1%	(791)	89.0%	(99.9%)
Transfers and grants	(20,000)	(4,348)	21.7%	(4,348)	21.7%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**669,017**	**349,957**	**52.3%**	**349,957**	**52.3%**	**350,174**	**62.3%**	**(.1%)**
Cash Flow from Investing Activities								
Receipts	**-**	**(1,064)**	**-**	**(1,064)**	**-**	**(2,129)**	**-**	**(50.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	(1,064)	-	(1,064)	-	1,564	-	(168.0%)
Decrease in other non-current receivables	-	-	-	-	-	(3,693)	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(566,304)**	**(76,483)**	**13.5%**	**(76,483)**	**13.5%**	**(66,132)**	**12.4%**	**15.7%**
Capital assets	(566,304)	(76,483)	13.5%	(76,483)	13.5%	(66,132)	12.4%	15.7%
Net Cash from/(used) Investing Activities	**(566,304)**	**(77,547)**	**13.7%**	**(77,547)**	**13.7%**	**(68,261)**	**12.8%**	**13.6%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**159**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	159	-	(100.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**76**	**-**	**(100.0%)**
Repayment of borrowing	-	-	-	-	-	76	-	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**235**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**102,713**	**272,410**	**265.2%**	**272,410**	**265.2%**	**282,148**	**946.0%**	**(3.5%)**
Cash/cash equivalents at the year begin:	36,369	94,305	259.3%	94,305	259.3%	9,894	27.2%	853.2%
Cash/cash equivalents at the year end:	**139,083**	**366,715**	**263.7%**	**366,715**	**263.7%**	**292,042**	**441.1%**	**25.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4,315	3.7%	5,496	4.7%	3,790	3.2%	103,960	88.4%	117,561	88.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	293	2.2%	286	2.1%	276	2.0%	12,706	93.7%	13,561	10.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	29	16.0%	29	16.0%	29	16.0%	93	52.0%	179	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(14)	(1.0%)	-	-	-	-	1,411	101.0%	1,397	1.1%	-	-	-	-
Total By Income Source	**4,623**	**3.5%**	**5,810**	**4.4%**	**4,095**	**3.1%**	**118,170**	**89.1%**	**132,699**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3,370	13.1%	3,627	14.1%	2,007	7.8%	16,670	64.9%	25,674	19.3%	-	-	-	-
Commercial	500	1.6%	797	2.5%	654	2.1%	29,836	93.9%	31,787	24.0%	-	-	-	-
Households	753	1.0%	1,387	1.8%	1,434	1.9%	71,664	95.3%	75,238	56.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**4,623**	**3.5%**	**5,810**	**4.4%**	**4,095**	**3.1%**	**118,170**	**89.1%**	**132,699**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr ZAMILE SIKHUNDLA	039 254 5002
Financial Manager	Mrs UP Mahlasela	039 254 5016

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANGAUNG (MAN)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**6,304,424**	**1,892,957**	**30.0%**	**1,892,957**	**30.0%**	**1,182,455**	**18.8%**	**60.1%**
Property rates	1,127,399	306,825	27.2%	306,825	27.2%	196,788	17.8%	55.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2,372,148	777,984	32.8%	777,984	32.8%	469,237	21.0%	65.8%
Service charges - water revenue	889,908	193,734	21.8%	193,734	21.8%	113,937	12.1%	70.0%
Service charges - sanitation revenue	275,516	80,696	29.3%	80,696	29.3%	48,776	17.3%	65.4%
Service charges - refuse revenue	121,712	30,283	24.9%	30,283	24.9%	18,349	16.8%	65.0%
Service charges - other	-	145	-	145	-	42	7.6%	248.1%
Rental of facilities and equipment	24,613	7,676	31.2%	7,676	31.2%	4,364	12.4%	75.9%
Interest earned - external investments	26,006	6,450	24.8%	6,450	24.8%	4,297	15.9%	50.1%
Interest earned - outstanding debtors	200,788	49,612	24.7%	49,612	24.7%	42,617	18.6%	16.4%
Dividends received	1	-	-	-	-	-	-	-
Fines	47,745	1,713	3.6%	1,713	3.6%	1,853	3.2%	(7.5%)
Licences and permits	249	80	32.1%	80	32.1%	73	30.2%	9.1%
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	1,005,957	394,248	39.2%	394,248	39.2%	264,401	25.4%	49.1%
Other own revenue	212,058	42,802	20.2%	42,802	20.2%	17,722	8.6%	141.5%
Gains on disposal of PPE	325	708	218.1%	708	218.1%	-	-	(100.0%)
Operating Expenditure	**6,303,844**	**1,391,391**	**22.1%**	**1,391,391**	**22.1%**	**992,663**	**16.1%**	**40.2%**
Employee related costs	1,947,214	501,756	25.8%	501,756	25.8%	376,735	22.1%	33.2%
Remuneration of councillors	63,342	15,884	25.1%	15,884	25.1%	14,441	24.0%	10.0%
Debt impairment	353,964	88,491	25.0%	88,491	25.0%	14,738	7.0%	500.4%
Depreciation and asset impairment	406,081	24,846	6.1%	24,846	6.1%	15,384	3.1%	61.5%
Finance charges	144,362	8,172	5.7%	8,172	5.7%	24,056	9.6%	(66.0%)
Bulk purchases	2,008,860	572,833	28.5%	572,833	28.5%	364,068	19.3%	57.3%
Other Materials	84,431	17,451	20.7%	17,451	20.7%	19,076	20.1%	(8.5%)
Contracted services	813,058	90,271	11.1%	90,271	11.1%	117,255	11.9%	(23.0%)
Transfers and grants	10,273	499	4.9%	499	4.9%	187	.8%	167.7%
Other expenditure	472,259	71,188	15.1%	71,188	15.1%	46,722	10.8%	52.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**580**	**501,566**		**501,566**		**189,792**		
Transfers recognised - capital	1,033,466	5,504	.5%	5,504	.5%	327,743	33.9%	(98.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1,034,046**	**507,069**		**507,069**		**517,535**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1,034,046**	**507,069**		**507,069**		**517,535**		
Attributable to minorities	-	(42,000)	-	(42,000)	-	-	-	(100.0%)
Surplus/(Deficit) attributable to municipality	**1,034,046**	**465,069**		**465,069**		**517,535**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1,034,046**	**465,069**		**465,069**		**517,535**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**1,130,454**	**62,803**	**5.6%**	**62,803**	**5.6%**	**123,824**	**10.9%**	**(49.3%)**
National Government	972,177	22,590	2.3%	22,590	2.3%	108,834	11.6%	(79.2%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	6,318	-	-	-	-	-	-	-
Transfers recognised - capital	**978,495**	**22,590**	**2.3%**	**22,590**	**2.3%**	**108,834**	**11.6%**	**(79.2%)**
Borrowing	33,188	2,894	8.7%	2,894	8.7%	3,294	11.1%	(12.1%)
Internally generated funds	118,771	37,318	31.4%	37,318	31.4%	11,696	8.2%	219.1%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**1,130,454**	**62,803**	**5.6%**	**62,803**	**5.6%**	**123,824**	**10.9%**	**(49.3%)**
Governance and Administration	**64,945**	**2,915**	**4.5%**	**2,915**	**4.5%**	**7,213**	**3.5%**	**(59.6%)**
Executive & Council	14,307	-	-	-	-	4,108	2.4%	(100.0%)
Budget & Treasury Office	50,638	21	-	21	-	8	4%	154.3%
Corporate Services	-	2,894	-	2,894	-	3,097	9.3%	(6.5%)
Community and Public Safety	**244,355**	**-**	**-**	**-**	**-**	**140**	**.1%**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	15,655	-	-	-	-	140	5.7%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	228,700	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**380,415**	**7,937**	**2.1%**	**7,937**	**2.1%**	**6,447**	**2.8%**	**23.1%**
Planning and Development	53,271	-	-	-	-	4,345	13.0%	(100.0%)
Road Transport	327,144	7,937	2.4%	7,937	2.4%	2,102	1.1%	277.6%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**437,040**	**51,951**	**11.9%**	**51,951**	**11.9%**	**110,025**	**19.9%**	**(52.8%)**
Electricity	96,647	38,870	40.2%	38,870	40.2%	10,950	9.4%	255.0%
Water	143,287	-	-	-	-	19,681	15.4%	(100.0%)
Waste Water Management	157,809	13,081	8.3%	13,081	8.3%	79,394	26.6%	(83.5%)
Waste Management	39,296	-	-	-	-	-	-	-
Other	**3,700**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**6,433,793**	**2,210,323**	**34.4%**	**2,210,323**	**34.4%**	**2,331,745**	**34.8%**	**(5.2%)**
Property rates, penalties and collection charges	958,289	318,018	33.2%	318,018	33.2%	420,189	40.1%	(24.3%)
Service charges	3,110,390	942,860	30.3%	942,860	30.3%	911,340	27.6%	3.5%
Other revenue	**197,991**	**324,159**	**163.7%**	**324,159**	**163.7%**	**394,425**	**341.4%**	**(17.8%)**
Government - operating	1,005,957	392,509	39.0%	392,509	39.0%	264,401	25.4%	48.5%
Government - capital	1,033,466	223,563	21.6%	223,563	21.6%	331,105	31.8%	(32.5%)
Interest	127,700	9,214	7.2%	9,214	7.2%	10,284	6.4%	(10.4%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(5,474,552)**	**(2,203,818)**	**40.3%**	**(2,203,818)**	**40.3%**	**(2,543,985)**	**52.1%**	**(13.4%)**
Suppliers and employees	(5,310,807)	(2,168,779)	40.8%	(2,168,779)	40.8%	(2,539,135)	52.4%	(14.6%)
Finance charges	(154,499)	(35,039)	22.7%	(35,039)	22.7%	(4,850)	-	622.5%
Transfers and grants	(9,245)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**959,241**	**6,505**	**.7%**	**6,505**	**.7%**	**(212,240)**	**(11.6%)**	**(103.1%)**
Cash Flow from Investing Activities								
Receipts	**158,629**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	148,806	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	9,823	-	-	-	-	-	-	-
Payments	**(1,022,909)**	**(246,726)**	**24.1%**	**(246,726)**	**24.1%**	**(193,514)**	**17.2%**	**27.5%**
Capital assets	(1,022,909)	(246,726)	24.1%	(246,726)	24.1%	(193,514)	17.2%	27.5%
Net Cash from/(used) Investing Activities	**(864,280)**	**(246,726)**	**28.5%**	**(246,726)**	**28.5%**	**(193,514)**	**17.2%**	**27.5%**
Cash Flow from Financing Activities								
Receipts	**(39,663)**	**239**	**(.6%)**	**239**	**(.6%)**	**394**	**7.8%**	**(39.5%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(39,663)	239	(.6%)	239	(.6%)	394	7.8%	(39.5%)
Payments	**(96,142)**	**(78,668)**	**81.8%**	**(78,668)**	**81.8%**	**(6,666)**	**3.8%**	**1,080.2%**
Repayment of borrowing	(96,142)	(78,668)	81.8%	(78,668)	81.8%	(6,666)	3.8%	1,080.2%
Net Cash from/(used) Financing Activities	**(135,805)**	**(78,429)**	**57.8%**	**(78,429)**	**57.8%**	**(6,272)**	**3.7%**	**1,150.6%**
Net Increase/(Decrease) in cash held	**(40,843)**	**(318,650)**	**780.2%**	**(318,650)**	**780.2%**	**(412,026)**	**(77.7%)**	**(22.7%)**
Cash/cash equivalents at the year begin:	437,477	564,830	129.1%	564,830	129.1%	695,495	141.5%	(18.8%)
Cash/cash equivalents at the year end:	**396,634**	**246,180**	**62.1%**	**246,180**	**62.1%**	**283,469**	**27.7%**	**(13.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	101,155	5.9%	104,411	6.1%	37,591	2.2%	1,476,123	85.9%	1,719,281	35.4%	-	-	1,199,526	70.0%
Trade and Other Receivables from Exchange Transactions - Electricity	174,127	22.4%	55,655	7.2%	33,054	4.3%	514,409	66.2%	777,245	16.0%	-	-	236,188	30.0%
Receivables from Non-exchange Transactions - Property Rates	88,430	9.5%	53,667	5.8%	43,218	4.6%	747,509	80.1%	932,824	19.2%	-	-	564,138	61.0%
Receivables from Exchange Transactions - Waste Water Management	27,269	6.4%	17,806	4.2%	16,276	3.8%	366,924	85.7%	428,275	8.8%	-	-	257,022	60.0%
Receivables from Exchange Transactions - Waste Management	9,461	5.0%	6,648	3.5%	5,773	3.0%	167,456	88.4%	189,338	3.9%	-	-	158,572	84.0%
Receivables from Exchange Transactions - Property Rental Debtors	313	.6%	509	9%	538	1.0%	53,920	97.5%	55,279	1.1%	-	-	15,267	28.0%
Interest on Arrear Debtor Accounts	21,815	3.2%	21,693	3.2%	0	-	632,335	93.6%	675,844	13.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3,598	5.0%	2,773	3.8%	1,667	2.3%	64,574	88.9%	72,612	1.5%	-	-	27,616	38.0%
Total By Income Source	**426,168**	**8.8%**	**263,162**	**5.4%**	**138,117**	**2.8%**	**4,023,251**	**82.9%**	**4,850,698**	**100.0%**	**-**	**-**	**2,458,331**	**51.0%**
Debtors Age Analysis By Customer Group														
Organs of State	58,416	7.0%	75,567	9.0%	38,512	4.6%	665,876	79.4%	838,371	17.3%	-	-	-	-
Commercial	203,789	17.1%	78,068	6.5%	39,045	3.3%	871,892	73.1%	1,192,794	24.6%	-	-	-	-
Households	163,963	5.8%	109,528	3.9%	60,560	2.1%	2,485,482	88.2%	2,819,533	58.1%	-	-	2,458,331	87.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**426,168**	**8.8%**	**263,162**	**5.4%**	**138,117**	**2.8%**	**4,023,251**	**82.9%**	**4,850,698**	**100.0%**	**-**	**-**	**2,458,331**	**51.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	111,406	100.0%	-	-	-	-	-	-	111,406	25.2%
Bulk Water	37,342	21.9%	3,856	2.3%	34,054	20.0%	95,076	55.8%	170,328	38.5%
PAYE deductions	31,237	100.0%	-	-	-	-	-	-	31,237	7.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	44,089	100.0%	-	-	-	-	-	-	44,089	10.0%
Loan repayments	39,857	100.0%	-	-	-	-	-	-	39,857	9.0%
Trade Creditors	19,116	42.0%	6,579	14.5%	3,157	6.9%	16,644	36.6%	45,496	10.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**283,048**	**64.0%**	**10,435**	**2.4%**	**37,211**	**8.4%**	**111,720**	**25.3%**	**442,414**	**100.0%**

Contact Details

Municipal Manager	Adv Tankiso B Mea	051 405 8621
Financial Manager	Mr K S Rapulunguoane	051 405 8625

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LETSEMENG (FS161)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**138,585**	**9,589**	**6.9%**	**9,589**	**6.9%**	**15,848**	**11.9%**	**(39.5%)**
Property rates	19,797	1,633	8.2%	1,633	8.2%	4,460	24.5%	(63.4%)
Property rates - penalties and collection charges	-	1	-	1	-	-	-	(100.0%)
Service charges - electricity revenue	22,967	1,893	8.2%	1,893	8.2%	4,898	22.8%	(61.4%)
Service charges - water revenue	8,865	495	5.6%	495	5.6%	1,501	16.9%	(67.0%)
Service charges - sanitation revenue	8,486	1,929	22.7%	1,929	22.7%	1,943	18.9%	(.7%)
Service charges - refuse revenue	10,108	1,811	17.9%	1,811	17.9%	2,135	21.1%	(15.2%)
Service charges - other	-	533	-	533	-	663	-	(19.5%)
Rental of facilities and equipment	571	29	5.1%	29	5.1%	60	10.1%	(51.7%)
Interest earned - external investments	842	-	-	-	-	-	-	-
Interest earned - outstanding debtors	3,869	1,214	31.4%	1,214	31.4%	171	2.1%	612.1%
Dividends received	34	-	-	-	-	-	-	-
Fines	36	3	9.5%	3	9.5%	0	1.2%	755.0%
Licences and permits	4	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	61,052	-	-	-	-	-	-	-
Other own revenue	1,954	47	2.4%	47	2.4%	18	.6%	157.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**180,147**	**13,515**	**7.5%**	**13,515**	**7.5%**	**88,879**	**54.1%**	**(84.8%)**
Employee related costs	51,715	4,665	9.0%	4,665	9.0%	11,889	24.2%	(60.8%)
Remuneration of councillors	3,859	-	-	-	-	864	24.7%	(100.0%)
Debt impairment	22,998	17	.1%	17	.1%	-	-	(100.0%)
Depreciation and asset impairment	33,739	-	-	-	-	27,767	87.0%	(100.0%)
Finance charges	53	48	91.2%	48	91.2%	128	256.1%	(62.4%)
Bulk purchases	32,000	4,978	15.6%	4,978	15.6%	41,112	150.3%	(87.9%)
Other Materials	5,181	-	-	-	-	-	-	-
Contracted services	-	2,604	-	2,604	-	5,191	57.4%	(49.8%)
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	30,600	1,204	3.9%	1,204	3.9%	1,894	8.8%	(36.4%)
Loss on disposal of PPE	-	-	-	-	-	34	-	(100.0%)
Surplus/(Deficit)	**(41,562)**	**(3,927)**		**(3,927)**		**(73,031)**		
Transfers recognised - capital	49,949	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**8,387**	**(3,927)**		**(3,927)**		**(73,031)**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**8,387**	**(3,927)**		**(3,927)**		**(73,031)**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**8,387**	**(3,927)**		**(3,927)**		**(73,031)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**8,387**	**(3,927)**		**(3,927)**		**(73,031)**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**49,949**	**7,620**	**15.3%**	**7,620**	**15.3%**	**3,642**	**7.8%**	**109.2%**
National Government	49,949	7,620	15.3%	7,620	15.3%	3,642	7.8%	109.2%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**49,949**	**7,620**	**15.3%**	**7,620**	**15.3%**	**3,642**	**7.8%**	**109.2%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**49,949**	**7,620**	**15.3%**	**7,620**	**15.3%**	**3,642**	**7.8%**	**109.2%**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**13,769**	**1,728**	**12.5%**	**1,728**	**12.5%**	**-**	**-**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	13,769	1,728	12.5%	1,728	12.5%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**8,594**	**113**	**1.3%**	**113**	**1.3%**	**2,818**	**76.6%**	**(96.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	8,594	113	1.3%	113	1.3%	2,818	76.6%	(96.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**27,586**	**5,780**	**21.0%**	**5,780**	**21.0%**	**824**	**2.0%**	**601.7%**
Electricity	-	-	-	-	-	-	-	-
Water	20,000	5,087	25.4%	5,087	25.4%	-	-	(100.0%)
Waste Water Management	498	693	139.3%	693	139.3%	824	10.9%	(15.9%)
Waste Management	7,089	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**172,868**	**53,344**	**30.9%**	**53,344**	**30.9%**	**43,649**	**28.0%**	**22.2%**
Property rates, penalties and collection charges	14,254	3,464	24.3%	3,464	24.3%	1,131	8.9%	206.3%
Service charges	40,303	9,389	23.3%	9,389	23.3%	2,082	5.9%	351.0%
Other revenue	**2,565**	**641**	**25.0%**	**641**	**25.0%**	**102**	**4.2%**	**530.6%**
Government - operating	61,052	21,671	35.5%	21,671	35.5%	22,646	43.5%	(4.3%)
Government - capital	49,949	16,993	34.0%	16,993	34.0%	17,688	37.7%	(3.9%)
Interest	4,711	1,178	25.0%	1,178	25.0%	-	-	(100.0%)
Dividends	34	8	25.0%	8	25.0%	-	-	(100.0%)
Payments	**(120,219)**	**(24,050)**	**20.0%**	**(24,050)**	**20.0%**	**(42,298)**	**38.2%**	**(43.1%)**
Suppliers and employees	(120,166)	(24,034)	20.0%	(24,034)	20.0%	(42,298)	38.2%	(43.2%)
Finance charges	(53)	(16)	30.8%	(16)	30.8%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**52,649**	**29,294**	**55.6%**	**29,294**	**55.6%**	**1,351**	**3.0%**	**2,069.0%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(49,949)**	**(12,189)**	**24.4%**	**(12,189)**	**24.4%**	**(3,786)**	**8.1%**	**222.0%**
Capital assets	(49,949)	(12,189)	24.4%	(12,189)	24.4%	(3,786)	8.1%	222.0%
Net Cash from/(used) Investing Activities	**(49,949)**	**(12,189)**	**24.4%**	**(12,189)**	**24.4%**	**(3,786)**	**8.1%**	**222.0%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**2,700**	**17,105**	**633.6%**	**17,105**	**633.6%**	**(2,435)**	**160.6%**	**(802.4%)**
Cash/cash equivalents at the year begin:	282	-	-	-	-	513	70.3%	(100.0%)
Cash/cash equivalents at the year end:	**2,982**	**17,105**	**573.7%**	**17,105**	**573.7%**	**(1,923)**	**244.4%**	**(989.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	535	1.1%	908	1.8%	(41)	(.1%)	48,129	97.2%	49,531	25.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	34	.7%	167	3.4%	(11)	(.2%)	4,655	96.1%	4,845	2.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(335)	(.9%)	1,443	3.8%	0	-	36,940	97.1%	38,049	19.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,106	2.7%	1,111	2.7%	(3)	-	38,766	94.6%	40,980	21.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,076	2.7%	1,045	2.6%	(4)	-	37,705	94.7%	39,822	20.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	23	.7%	20	.6%	2	.1%	3,091	98.6%	3,135	1.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	19,022	100.0%	19,022	9.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4	(7.1%)	9	(18.5%)	(1)	1.4%	(63)	124.3%	(50)	-	-	-	-	-
Total By Income Source	**2,443**	**1.3%**	**4,702**	**2.4%**	**(57)**	**-**	**188,246**	**96.4%**	**195,334**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(220)	(2.0%)	362	3.3%	(13)	(.1%)	10,899	98.8%	11,028	5.6%	-	-	-	-
Commercial	214	1.3%	613	3.8%	(18)	(.1%)	15,273	95.0%	16,082	8.2%	-	-	-	-
Households	2,412	1.4%	3,588	2.1%	(14)	-	161,130	96.4%	167,116	85.6%	-	-	-	-
Other	36	3.3%	140	12.6%	(12)	(1.1%)	944	85.2%	1,108	.6%	-	-	-	-
Total By Customer Group	**2,443**	**1.3%**	**4,702**	**2.4%**	**(57)**	**-**	**188,246**	**96.4%**	**195,334**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	8,465	100.0%	8,465	67.9%
Bulk Water	195	9.0%	94	4.4%	206	9.5%	1,670	77.1%	2,165	17.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1,828	100.0%	1,828	14.7%
Total	**195**	**1.6%**	**94**	**.8%**	**206**	**1.7%**	**11,963**	**96.0%**	**12,458**	**100.0%**

Contact Details

Municipal Manager	Mr Lucas Mkhwane	053 330 0206
Financial Manager	Mr Sithembile Tooi	053 330 0207

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: KOPANONG (FS162)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**230,265**	**-**	**-**	**-**	**-**	**63,672**	**25.9%**	**(100.0%)**
Property rates	21,158	-	-	-	-	19,785	107.3%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	70,080	-	-	-	-	-	-	-
Service charges - water revenue	16,427	-	-	-	-	3,127	10.2%	(100.0%)
Service charges - sanitation revenue	15,347	-	-	-	-	3,991	28.4%	(100.0%)
Service charges - refuse revenue	11,181	-	-	-	-	2,922	29.1%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1,037	-	-	-	-	235	18.8%	(100.0%)
Interest earned - external investments	302	-	-	-	-	-	-	-
Interest earned - outstanding debtors	13,117	-	-	-	-	3,321	28.1%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	60	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	80,580	-	-	-	-	30,005	42.8%	(100.0%)
Other own revenue	976	-	-	-	-	286	1.6%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**385,767**	**-**	**-**	**-**	**-**	**40,145**	**12.0%**	**(100.0%)**
Employee related costs	112,523	-	-	-	-	26,453	24.7%	(100.0%)
Remuneration of councillors	5,042	-	-	-	-	997	21.7%	(100.0%)
Debt impairment	41,291	-	-	-	-	-	-	-
Depreciation and asset impairment	65,000	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	82,657	-	-	-	-	3,512	4.5%	(100.0%)
Other Materials	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	79,254	-	-	-	-	9,182	16.7%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(155,502)**	**-**		**-**		**23,528**		
Transfers recognised - capital	44,241	-	-	-	-	20,863	36.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(111,261)**	**-**		**-**		**44,391**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(111,261)**	**-**		**-**		**44,391**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(111,261)**	**-**		**-**		**44,391**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(111,261)**	**-**		**-**		**44,391**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**44,201**	**2,022**	**4.6%**	**2,022**	**4.6%**	**11,497**	**20.0%**	**(82.4%)**
National Government	44,201	2,022	4.6%	2,022	4.6%	11,497	20.0%	(82.4%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**44,201**	**2,022**	**4.6%**	**2,022**	**4.6%**	**11,497**	**20.0%**	**(82.4%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**44,201**	**2,022**	**4.6%**	**2,022**	**4.6%**	**11,497**	**20.0%**	**(82.4%)**
Governance and Administration	**-**	**259**	**-**	**259**	**-**	**-**	**-**	**(100.0%)**
Executive & Council	-	259	-	259	-	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**900**	**968**	**107.6%**	**968**	**107.6%**	**-**	**-**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	900	968	107.6%	968	107.6%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9,332**	**216**	**2.3%**	**216**	**2.3%**	**7,123**	**75.5%**	**(97.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	9,332	216	2.3%	216	2.3%	7,123	75.5%	(97.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**33,969**	**579**	**1.7%**	**579**	**1.7%**	**4,374**	**11.2%**	**(86.8%)**
Electricity	2,000	-	-	-	-	420	9.3%	(100.0%)
Water	25,718	-	-	-	-	3,576	12.6%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	6,251	579	9.3%	579	9.3%	378	6.4%	53.2%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**163,135**	**37,050**	**22.7%**	**37,050**	**22.7%**	**61,222**	**29.3%**	**(39.5%)**
Property rates, penalties and collection charges	15,152	530	3.5%	530	3.5%	1,900	12.9%	(72.1%)
Service charges	15,541	1,847	11.9%	1,847	11.9%	4,238	15.5%	(56.4%)
Other revenue	**2,113**	**5,207**	**246.4%**	**5,207**	**246.4%**	**4,215**	**10.8%**	**23.5%**
Government - operating	80,580	28,917	35.9%	28,917	35.9%	30,005	42.8%	(3.6%)
Government - capital	44,201	550	1.2%	550	1.2%	20,863	36.3%	(97.4%)
Interest	5,549	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(216,812)**	**(30,481)**	**14.1%**	**(30,481)**	**14.1%**	**(36,483)**	**18.0%**	**(16.5%)**
Suppliers and employees	(216,812)	(30,481)	14.1%	(30,481)	14.1%	(36,483)	18.0%	(16.5%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(53,677)**	**6,569**	**(12.2%)**	**6,569**	**(12.2%)**	**24,739**	**429.6%**	**(73.4%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(44,201)**	**-**	**-**	**-**	**-**	**(16,149)**	**28.1%**	**(100.0%)**
Capital assets	(44,201)	-	-	-	-	(16,149)	28.1%	(100.0%)
Net Cash from/(used) Investing Activities	**(44,201)**	**-**	**-**	**-**	**-**	**(16,149)**	**28.1%**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(97,878)**	**6,569**	**(6.7%)**	**6,569**	**(6.7%)**	**8,589**	**(16.6%)**	**(23.5%)**
Cash/cash equivalents at the year begin:	913	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**(96,966)**	**6,569**	**(6.8%)**	**6,569**	**(6.8%)**	**8,589**	**(16.6%)**	**(23.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2,673	2.9%	3,210	3.4%	2,473	2.7%	84,689	91.0%	93,045	37.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	163	.4%	21,403	51.8%	-	-	19,768	47.8%	41,333	16.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,331	2.2%	1,582	2.6%	1,612	2.6%	56,381	92.6%	60,907	24.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	952	2.2%	1,116	2.5%	1,052	2.4%	40,886	92.9%	44,006	17.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	49	1.1%	42	.9%	60	1.3%	4,463	96.7%	4,614	1.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	12	.7%	8	.4%	10	.6%	1,716	98.3%	1,746	.7%	-	-	-	-
Total By Income Source	**5,179**	**2.1%**	**27,361**	**11.1%**	**5,206**	**2.1%**	**207,904**	**84.6%**	**245,650**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	426	7.9%	340	6.3%	433	8.1%	4,158	77.6%	5,357	2.2%	-	-	-	-
Commercial	358	8.2%	179	4.1%	275	6.3%	3,553	81.4%	4,365	1.8%	-	-	-	-
Households	4,396	1.9%	26,842	11.4%	4,499	1.9%	200,192	84.9%	235,928	96.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**5,179**	**2.1%**	**27,361**	**11.1%**	**5,206**	**2.1%**	**207,904**	**84.6%**	**245,650**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	5,967	2.4%	(1,280)	(.5%)	247,137	98.1%	251,825	72.4%
PAYE deductions	-	-	1,351	30.5%	-	-	3,074	69.5%	4,425	1.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	1,503	2.2%	-	-	66,872	97.8%	68,375	19.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	272	37.0%	(345)	(46.9%)	809	110.0%	736	.2%
Other	335	1.5%	-	-	2,095	9.4%	19,896	89.1%	22,326	6.4%
Total	**335**	**.1%**	**9,093**	**2.6%**	**470**	**.1%**	**337,788**	**97.2%**	**347,687**	**100.0%**

Contact Details

Municipal Manager	Ms Lebohang Y Moletsane	051 713 9203
Financial Manager	Mr P M Mekgoe	051 713 9297

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOHOKARE (FS163)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**186,531**	**-**	**-**	**-**	**-**	**40,840**	**24.1%**	**(100.0%)**
Property rates	7,981	-	-	-	-	505	6.7%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	36,129	-	-	-	-	-	-	-
Service charges - water revenue	11,592	-	-	-	-	6,457	62.5%	(100.0%)
Service charges - sanitation revenue	10,576	-	-	-	-	2,264	23.8%	(100.0%)
Service charges - refuse revenue	6,706	-	-	-	-	1,390	22.9%	(100.0%)
Service charges - other	-	-	-	-	-	4	1.3%	(100.0%)
Rental of facilities and equipment	955	-	-	-	-	118	13.3%	(100.0%)
Interest earned - external investments	900	-	-	-	-	1,749	388.6%	(100.0%)
Interest earned - outstanding debtors	8,745	-	-	-	-	(251)	(3.0%)	(100.0%)
Dividends received	10	-	-	-	-	-	-	-
Fines	18,900	-	-	-	-	1,449	8.1%	(100.0%)
Licences and permits	15	-	-	-	-	1	57.4%	(100.0%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	66,393	-	-	-	-	25,507	43.3%	(100.0%)
Other own revenue	17,630	-	-	-	-	1,648	10.9%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**201,183**	**-**	**-**	**-**	**-**	**21,626**	**12.8%**	**(100.0%)**
Employee related costs	72,061	-	-	-	-	15,771	24.3%	(100.0%)
Remuneration of councillors	4,148	-	-	-	-	876	21.3%	(100.0%)
Debt impairment	22,691	-	-	-	-	-	-	-
Depreciation and asset impairment	31,721	-	-	-	-	-	-	-
Finance charges	4,879	-	-	-	-	183	13.1%	(100.0%)
Bulk purchases	26,693	-	-	-	-	341	1.5%	(100.0%)
Other Materials	13,450	-	-	-	-	-	-	-
Contracted services	6,695	-	-	-	-	44	29.3%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	18,846	-	-	-	-	4,490	15.5%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	(80)	-	(100.0%)
Surplus/(Deficit)	**(14,652)**	**-**		**-**		**19,213**		
Transfers recognised - capital	104,708	-	-	-	-	27,404	40.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**90,056**	**-**		**-**		**46,617**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**90,056**	**-**		**-**		**46,617**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**90,056**	**-**		**-**		**46,617**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**90,056**	**-**		**-**		**46,617**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**96,599**	**-**	**-**	**-**	**-**	**3,067**	**4.5%**	**(100.0%)**
National Government	95,823	-	-	-	-	3,058	4.5%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**95,823**	**-**	**-**	**-**	**-**	**3,058**	**4.5%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	776	-	-	-	-	9	.7%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**96,599**	**-**	**-**	**-**	**-**	**3,067**	**4.5%**	**(100.0%)**
Governance and Administration	**670**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	670	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**1,087**	**-**	**-**	**-**	**-**	**1,234**	**17.1%**	**(100.0%)**
Community & Social Services	290	-	-	-	-	1,234	19.3%	(100.0%)
Sport And Recreation	797	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9,975**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	94	-	-	-	-	-	-	-
Road Transport	9,881	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**84,866**	**-**	**-**	**-**	**-**	**1,833**	**3.2%**	**(100.0%)**
Electricity	593	-	-	-	-	-	-	-
Water	78,506	-	-	-	-	1,832	3.6%	(100.0%)
Waste Water Management	2,423	-	-	-	-	1	-	(100.0%)
Waste Management	3,344	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**242,688**	**-**	**-**	**-**	**-**	**55,420**	**26.7%**	**(100.0%)**
Property rates, penalties and collection charges	3,991	-	-	-	-	667	19.8%	(100.0%)
Service charges	35,837	-	-	-	-	928	2.4%	(100.0%)
Other revenue	**26,914**	**-**	**-**	**-**	**-**	**899**	**2.7%**	**(100.0%)**
Government - operating	66,393	-	-	-	-	25,507	43.3%	(100.0%)
Government - capital	104,708	-	-	-	-	27,404	40.2%	(100.0%)
Interest	4,835	-	-	-	-	15	.3%	(100.0%)
Dividends	10	-	-	-	-	-	-	-
Payments	**(146,772)**	**-**	**-**	**-**	**-**	**(28,656)**	**23.5%**	**(100.0%)**
Suppliers and employees	(141,893)	-	-	-	-	(28,622)	23.7%	(100.0%)
Finance charges	(4,879)	-	-	-	-	(34)	2.4%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**95,916**	**-**	**-**	**-**	**-**	**26,765**	**31.3%**	**(100.0%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(96,599)**	**-**	**-**	**-**	**-**	**(11,095)**	**16.2%**	**(100.0%)**
Capital assets	(96,599)	-	-	-	-	(11,095)	16.2%	(100.0%)
Net Cash from/(used) Investing Activities	**(96,599)**	**-**	**-**	**-**	**-**	**(11,095)**	**16.2%**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(683)**	**-**	**-**	**-**	**-**	**15,669**	**94.6%**	**(100.0%)**
Cash/cash equivalents at the year begin:	900	-	-	-	-	14,787	105.7%	(100.0%)
Cash/cash equivalents at the year end:	**218**	**-**	**-**	**-**	**-**	**30,456**	**99.7%**	**(100.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Thabo Chirstian Panyani	051 673 9600
Financial Manager	Mr P Dyonase	051 673 9632

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: XHARIEP (DC16)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**65,268**	**18,744**	**28.7%**	**18,744**	**28.7%**	**15,376**	**26.6%**	**21.9%**
Property rates	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	107	-	107	-	36	-	197.4%
Interest earned - external investments	-	130	-	130	-	111	-	16.7%
Interest earned - outstanding debtors	-	187	-	187	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	64,762	18,237	28.2%	18,237	28.2%	15,175	26.5%	20.2%
Other own revenue	507	83	16.4%	83	16.4%	53	8.4%	55.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**65,268**	**12,880**	**19.7%**	**12,880**	**19.7%**	**12,889**	**22.2%**	**(.1%)**
Employee related costs	42,370	9,865	23.3%	9,865	23.3%	9,514	24.5%	3.7%
Remuneration of councillors	4,317	1,133	26.2%	1,133	26.2%	1,026	23.8%	10.5%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1,652	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	29	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	0	-	(100.0%)
Contracted services	5,996	-	-	-	-	14	-	(100.0%)
Transfers and grants	-	-	-	-	-	2	-	(100.0%)
Other expenditure	10,932	1,882	17.2%	1,882	17.2%	2,303	17.4%	(18.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**-**	**5,864**		**5,864**		**2,487**		
Transfers recognised - capital	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**-**	**5,864**		**5,864**		**2,487**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**-**	**5,864**		**5,864**		**2,487**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**-**	**5,864**		**5,864**		**2,487**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**-**	**5,864**		**5,864**		**2,487**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**281**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
National Government	281	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**281**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**281**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Governance and Administration	**281**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	193	-	-	-	-	-	-	-
Budget & Treasury Office	88	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**65,549**	**21,136**	**32.2%**	**21,136**	**32.2%**	**16,915**	**29.3%**	**25.0%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	**507**	**31**	**6.2%**	**31**	**6.2%**	**17**	**2.6%**	**88.7%**
Government - operating	65,042	20,975	32.2%	20,975	32.2%	16,881	29.5%	24.3%
Government - capital	-	-	-	-	-	-	-	-
Interest	-	130	-	130	-	17	-	653.6%
Dividends	-	-	-	-	-	-	-	-
Payments	**(65,268)**	**(16,222)**	**24.9%**	**(16,222)**	**24.9%**	**(16,543)**	**27.8%**	**(1.9%)**
Suppliers and employees	(64,668)	(15,737)	24.3%	(15,737)	24.3%	(16,475)	27.7%	(4.5%)
Finance charges	(600)	(484)	80.7%	(484)	80.7%	(69)	-	606.9%
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**281**	**4,915**	**1,752.1%**	**4,915**	**1,752.1%**	**372**	**(23.2%)**	**1,222.1%**
Cash Flow from Investing Activities								
Receipts	**-**	**(7,000)**	**-**	**(7,000)**	**-**	**10**	**-**	**(70,100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	10	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(7,000)	-	(7,000)	-	-	-	(100.0%)
Payments	**(281)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(281)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(281)**	**(7,000)**	**2,495.5%**	**(7,000)**	**2,495.5%**	**10**	**-**	**(70,100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**0**	**(2,085)**	**###########**	**(2,085)**	**###########**	**382**	**(23.9%)**	**(646.2%)**
Cash/cash equivalents at the year begin:	-	2,822	-	2,822	-	1,886	-	49.7%
Cash/cash equivalents at the year end:	**0**	**737**	**6,144,216.7%**	**737**	**6,144,216.7%**	**2,268**	**(141.7%)**	**(67.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	90	1.6%	-	-	157	2.8%	5,399	95.6%	5,645	93.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	375	100.0%	375	6.2%	-	-	-	-
Total By Income Source	**90**	**1.5%**	**-**	**-**	**157**	**2.6%**	**5,773**	**95.9%**	**6,019**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	90	1.5%	-	-	157	2.6%	5,773	95.9%	6,019	100.0%	-	-	-	-
Total By Customer Group	**90**	**1.5%**	**-**	**-**	**157**	**2.6%**	**5,773**	**95.9%**	**6,019**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	300	4.5%	43	.6%	174	2.6%	6,143	92.2%	6,660	83.8%
Auditor-General	694	54.2%	437	34.1%	1	.1%	148	11.6%	1,280	16.1%
Other	1	9.5%	10	90.5%	-	-	-	-	11	.1%
Total	**995**	**12.5%**	**490**	**6.2%**	**175**	**2.2%**	**6,291**	**79.1%**	**7,952**	**100.0%**

Contact Details

Municipal Manager	Ms Lebohang Moletsane	051 713 9304
Financial Manager	Mr Sejane Matobako	051 713 9307

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MASILONYANA (FS181)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**274,411**	**43,873**	**16.0%**	**43,873**	**16.0%**	**92,245**	**35.8%**	**(52.4%)**
Property rates	44,450	20,711	46.6%	20,711	46.6%	16,384	38.8%	26.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	34,631	5,367	15.5%	5,367	15.5%	10,691	32.5%	(49.8%)
Service charges - water revenue	40,167	9,128	22.7%	9,128	22.7%	13,232	34.7%	(31.0%)
Service charges - sanitation revenue	23,269	5,012	21.5%	5,012	21.5%	6,695	30.3%	(25.1%)
Service charges - refuse revenue	15,045	2,656	17.7%	2,656	17.7%	3,627	25.4%	(26.8%)
Service charges - other	-	877	-	877	-	46	-	1,809.5%
Rental of facilities and equipment	157	69	44.1%	69	44.1%	(60)	(40.0%)	(216.1%)
Interest earned - external investments	594	-	-	-	-	87	15.4%	(100.0%)
Interest earned - outstanding debtors	5,179	(4)	(.1%)	(4)	(.1%)	-	-	(100.0%)
Dividends received	8	-	-	-	-	-	-	-
Fines	500	-	-	-	-	(30)	-	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	110,412	-	-	-	-	41,573	42.5%	(100.0%)
Other own revenue	-	57	-	57	-	-	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**272,760**	**8,942**	**3.3%**	**8,942**	**3.3%**	**54,193**	**22.0%**	**(83.5%)**
Employee related costs	94,017	7,664	8.2%	7,664	8.2%	23,716	26.6%	(67.7%)
Remuneration of councillors	7,258	6	.1%	6	.1%	1,073	15.6%	(99.5%)
Debt impairment	51,324	-	-	-	-	-	-	-
Depreciation and asset impairment	27,940	-	-	-	-	-	-	-
Finance charges	1,406	85	6.1%	85	6.1%	-	-	(100.0%)
Bulk purchases	42,848	-	-	-	-	11,003	26.0%	(100.0%)
Other Materials	13,952	-	-	-	-	2,108	19.1%	(100.0%)
Contracted services	3,818	862	22.6%	862	22.6%	1,988	54.1%	(56.6%)
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	30,197	326	1.1%	326	1.1%	14,305	52.6%	(97.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1,651**	**34,931**		**34,931**		**38,051**		
Transfers recognised - capital	34,019	-	-	-	-	9,037	17.6%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	1,160	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**36,830**	**34,931**		**34,931**		**47,088**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**36,830**	**34,931**		**34,931**		**47,088**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**36,830**	**34,931**		**34,931**		**47,088**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**36,830**	**34,931**		**34,931**		**47,088**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**35,180**	**793**	**2.3%**	**793**	**2.3%**	**2,636**	**5.1%**	**(69.9%)**
National Government	34,020	-	-	-	-	2,636	6.0%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**34,020**	**-**	**-**	**-**	**-**	**2,636**	**6.0%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1,160	793	68.3%	793	68.3%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**35,180**	**793**	**2.3%**	**793**	**2.3%**	**2,636**	**5.1%**	**(69.9%)**
Governance and Administration	**1,221**	**419**	**34.3%**	**419**	**34.3%**	**189**	**18.9%**	**121.3%**
Executive & Council	1,151	-	-	-	-	189	-	(100.0%)
Budget & Treasury Office	70	-	-	-	-	-	-	-
Corporate Services	-	419	-	419	-	-	-	(100.0%)
Community and Public Safety	**4,224**	**374**	**8.9%**	**374**	**8.9%**	**-**	**-**	**(100.0%)**
Community & Social Services	3,098	374	12.1%	374	12.1%	-	-	(100.0%)
Sport And Recreation	1,036	-	-	-	-	-	-	-
Public Safety	90	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**5,132**	**-**	**-**	**-**	**-**	**2,447**	**16.5%**	**(100.0%)**
Planning and Development	1,000	-	-	-	-	-	-	-
Road Transport	4,132	-	-	-	-	2,447	17.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**24,603**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	1,000	-	-	-	-	-	-	-
Water	14,233	-	-	-	-	-	-	-
Waste Water Management	6,770	-	-	-	-	-	-	-
Waste Management	2,600	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**241,461**	**59,913**	**24.8%**	**59,913**	**24.8%**	**55,714**	**21.9%**	**7.5%**
Property rates, penalties and collection charges	28,893	5,780	20.0%	5,780	20.0%	3,089	10.5%	87.1%
Service charges	73,523	7,091	9.6%	7,091	9.6%	1,910	2.5%	271.2%
Other revenue	**757**	**55**	**7.2%**	**55**	**7.2%**	**104**	**2.7%**	**(47.5%)**
Government - operating	110,412	46,988	42.6%	46,988	42.6%	41,573	42.5%	13.0%
Government - capital	24,019	-	-	-	-	9,037	20.6%	(100.0%)
Interest	3,850	-	-	-	-	-	-	-
Dividends	8	-	-	-	-	-	-	-
Payments	**(193,498)**	**(58,143)**	**30.0%**	**(58,143)**	**30.0%**	**(59,432)**	**30.8%**	**(2.2%)**
Suppliers and employees	(192,092)	(58,143)	30.3%	(58,143)	30.3%	(59,425)	31.5%	(2.2%)
Finance charges	(1,406)	-	-	-	-	(7)	.2%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**47,963**	**1,770**	**3.7%**	**1,770**	**3.7%**	**(3,719)**	**(6.1%)**	**(147.6%)**
Cash Flow from Investing Activities								
Receipts	**-**	**(120)**	**-**	**(120)**	**-**	**4,244**	**342.2%**	**(102.8%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	(120)	-	(120)	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	4,244	-	(100.0%)
Payments	**(34,019)**	**(793)**	**2.3%**	**(793)**	**2.3%**	**(5,000)**	**11.4%**	**(84.1%)**
Capital assets	(34,019)	(793)	2.3%	(793)	2.3%	(5,000)	11.4%	(84.1%)
Net Cash from/(used) Investing Activities	**(34,019)**	**(913)**	**2.7%**	**(913)**	**2.7%**	**(756)**	**1.8%**	**20.7%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(783)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(783)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(783)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**13,161**	**858**	**6.5%**	**858**	**6.5%**	**(4,475)**	**(25.4%)**	**(119.2%)**
Cash/cash equivalents at the year begin:	650	-	-	-	-	5,942	606.3%	(100.0%)
Cash/cash equivalents at the year end:	**13,811**	**858**	**6.2%**	**858**	**6.2%**	**1,467**	**7.9%**	**(41.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2,865	4.9%	4,403	7.5%	-	-	51,438	87.6%	58,705	45.9%
Bulk Water	296	2.2%	329	2.5%	259	1.9%	12,494	93.4%	13,379	10.5%
PAYE deductions	-	-	1,047	24.8%	922	21.8%	2,259	53.4%	4,227	3.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	1,113	10.7%	1,056	10.1%	8,243	79.2%	10,412	8.1%
Loan repayments	292	100.0%	-	-	-	-	-	-	292	2%
Trade Creditors	2,030	5.0%	884	2.2%	1,065	2.6%	36,868	90.3%	40,847	31.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**5,482**	**4.3%**	**7,775**	**6.1%**	**3,302**	**2.6%**	**111,303**	**87.0%**	**127,862**	**100.0%**

Contact Details

Municipal Manager	Mr P.Tsekedi	057 733 0106
Financial Manager	Ms Fikile Mzizi	057 733 2842

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TOKOLOGO (FS182)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**106,167**	**36,567**	**34.4%**	**36,567**	**34.4%**	**40,988**	**45.6%**	**(10.8%)**
Property rates	4,903	5,189	105.8%	5,189	105.8%	3,112	63.5%	66.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	13,854	2,800	20.2%	2,800	20.2%	2,700	21.1%	3.7%
Service charges - water revenue	2,474	640	25.9%	640	25.9%	767	37.8%	(16.5%)
Service charges - sanitation revenue	10,036	2,855	28.4%	2,855	28.4%	1,303	20.7%	119.2%
Service charges - refuse revenue	6,724	1,874	27.9%	1,874	27.9%	2,581	59.2%	(27.4%)
Service charges - other	-	-	-	-	-	1,304	-	(100.0%)
Rental of facilities and equipment	585	73	12.5%	73	12.5%	2,637	421.1%	(97.2%)
Interest earned - external investments	739	92	12.4%	92	12.4%	14	2.5%	548.3%
Interest earned - outstanding debtors	13,220	2,282	17.3%	2,282	17.3%	3,222	32.0%	(29.2%)
Dividends received	9	-	-	-	-	2,970	148,501.6%	(100.0%)
Fines	50	-	-	-	-	8	12.3%	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	53,175	20,689	38.9%	20,689	38.9%	20,348	42.4%	1.7%
Other own revenue	398	72	18.1%	72	18.1%	23	7.6%	217.4%
Gains on disposal of PPE	-	2	-	2	-	-	-	(100.0%)
Operating Expenditure	**105,662**	**21,659**	**20.5%**	**21,659**	**20.5%**	**17,062**	**19.0%**	**26.9%**
Employee related costs	41,097	9,949	24.2%	9,949	24.2%	9,191	23.9%	8.3%
Remuneration of councillors	2,944	685	23.3%	685	23.3%	209	7.9%	227.3%
Debt impairment	989	-	-	-	-	-	-	-
Depreciation and asset impairment	2,239	-	-	-	-	-	-	-
Finance charges	420	223	53.0%	223	53.0%	25	6.3%	785.0%
Bulk purchases	34,600	3,532	10.2%	3,532	10.2%	2,099	7.4%	68.3%
Other Materials	3,701	-	-	-	-	1,475	39.9%	(100.0%)
Contracted services	6,775	3,601	53.1%	3,601	53.1%	2,384	82.6%	51.0%
Transfers and grants	-	825	-	825	-	387	-	112.8%
Other expenditure	12,897	2,844	22.1%	2,844	22.1%	1,291	11.5%	120.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**505**	**14,908**		**14,908**		**23,927**		
Transfers recognised - capital	125,086	12,587	10.1%	12,587	10.1%	5,134	7.1%	145.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**125,591**	**27,496**		**27,496**		**29,061**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**125,591**	**27,496**		**27,496**		**29,061**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**125,591**	**27,496**		**27,496**		**29,061**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**125,591**	**27,496**		**27,496**		**29,061**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**125,586**	**35,543**	**28.3%**	**35,543**	**28.3%**	**17,671**	**24.4%**	**101.1%**
National Government	125,086	35,543	28.4%	35,543	28.4%	17,671	24.6%	101.1%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**125,086**	**35,543**	**28.4%**	**35,543**	**28.4%**	**17,671**	**24.6%**	**101.1%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	500	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**125,586**	**35,543**	**28.3%**	**35,543**	**28.3%**	**17,671**	**24.4%**	**101.1%**
Governance and Administration	**500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	500	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**790**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	790	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12,966**	**637**	**4.9%**	**637**	**4.9%**	**268**	**3.7%**	**138.1%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	12,966	637	4.9%	637	4.9%	268	3.7%	138.1%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**111,329**	**34,906**	**31.4%**	**34,906**	**31.4%**	**17,404**	**30.1%**	**100.6%**
Electricity	3,100	980	31.6%	980	31.6%	3,608	32.8%	(72.8%)
Water	108,229	33,925	31.3%	33,925	31.3%	10,885	23.2%	211.7%
Waste Water Management	-	-	-	-	-	2,911	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**215,184**	**61,474**	**28.6%**	**61,474**	**28.6%**	**29,328**	**20.4%**	**109.6%**
Property rates, penalties and collection charges	2,948	892	30.3%	892	30.3%	205	5.7%	334.2%
Service charges	25,034	6,639	26.5%	6,639	26.5%	3,210	17.4%	106.8%
Other revenue	**560**	**145**	**25.9%**	**145**	**25.9%**	**167**	**13.1%**	**(13.4%)**
Government - operating	53,175	20,689	38.9%	20,689	38.9%	20,348	42.4%	1.7%
Government - capital	125,086	33,017	26.4%	33,017	26.4%	5,384	7.5%	513.3%
Interest	8,375	92	1.1%	92	1.1%	14	3.1%	548.3%
Dividends	5	-	-	-	-	-	-	-
Payments	**(102,433)**	**(21,636)**	**21.1%**	**(21,636)**	**21.1%**	**(17,965)**	**20.3%**	**20.4%**
Suppliers and employees	(102,013)	(20,589)	20.2%	(20,589)	20.2%	(17,552)	19.9%	17.3%
Finance charges	(420)	(223)	53.0%	(223)	53.0%	(25)	6.3%	785.0%
Transfers and grants	-	(825)	-	(825)	-	(387)	-	112.8%
Net Cash from/(used) Operating Activities	**112,751**	**39,838**	**35.3%**	**39,838**	**35.3%**	**11,363**	**20.6%**	**250.6%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(125,586)**	**(35,543)**	**28.3%**	**(35,543)**	**28.3%**	**(17,671)**	**24.2%**	**101.1%**
Capital assets	(125,586)	(35,543)	28.3%	(35,543)	28.3%	(17,671)	24.2%	101.1%
Net Cash from/(used) Investing Activities	**(125,586)**	**(35,543)**	**28.3%**	**(35,543)**	**28.3%**	**(17,671)**	**24.2%**	**101.1%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(12,835)**	**4,295**	**(33.5%)**	**4,295**	**(33.5%)**	**(6,308)**	**35.6%**	**(168.1%)**
Cash/cash equivalents at the year begin:	4,766	5,202	109.2%	5,202	109.2%	4,766	-	9.2%
Cash/cash equivalents at the year end:	**(8,069)**	**9,497**	**(117.7%)**	**9,497**	**(117.7%)**	**(1,542)**	**8.7%**	**(716.1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	377	3.4%	353	3.1%	351	3.1%	10,143	90.4%	11,223	6.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1,330	13.9%	747	7.8%	516	5.4%	7,008	73.0%	9,600	5.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	383	1.7%	290	1.3%	2,647	11.7%	19,235	85.3%	22,554	13.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,158	2.9%	1,072	2.7%	1,042	2.6%	36,063	91.7%	39,334	24.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,294	2.8%	1,204	2.6%	1,213	2.6%	43,102	92.1%	46,813	28.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	30	1.8%	28	1.7%	28	1.7%	1,582	94.8%	1,668	1.0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	806	2.6%	778	2.5%	808	2.6%	28,971	92.4%	31,363	19.3%	-	-	-	-
Total By Income Source	**5,377**	**3.3%**	**4,472**	**2.8%**	**6,605**	**4.1%**	**146,102**	**89.9%**	**162,556**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	472	6.5%	291	4.0%	194	2.7%	6,349	86.9%	7,305	4.5%	-	-	-	-
Commercial	545	3.4%	301	1.9%	2,619	16.3%	12,645	78.5%	16,110	9.9%	-	-	-	-
Households	4,337	3.1%	3,860	2.8%	3,774	2.7%	126,597	91.4%	138,569	85.2%	-	-	-	-
Other	23	4.0%	20	3.5%	18	3.1%	511	89.4%	572	4%	-	-	-	-
Total By Customer Group	**5,377**	**3.3%**	**4,472**	**2.8%**	**6,605**	**4.1%**	**146,102**	**89.9%**	**162,556**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2,870	8.9%	3,548	11.0%	3,569	11.1%	22,278	69.0%	32,265	54.7%
Bulk Water	-	-	-	-	-	-	21,813	100.0%	21,813	37.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	1,448	91.2%	5	.3%	5	.3%	130	8.2%	1,587	2.7%
Other	1,498	45.3%	465	14.1%	595	18.0%	748	22.6%	3,305	5.6%
Total	**5,815**	**9.9%**	**4,018**	**6.8%**	**4,169**	**7.1%**	**44,970**	**76.3%**	**58,971**	**100.0%**

Contact Details

Municipal Manager	Mr K J. Motlhale	053 541 0014
Financial Manager	Mrs M Masisi	053 541 0014

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TSWELOPELE (FS183)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**150,219**	**40,785**	**27.1%**	**40,785**	**27.1%**	**54,832**	**38.8%**	**(25.6%)**
Property rates	18,085	1,762	9.7%	1,762	9.7%	11,516	67.7%	(84.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	36,415	5,817	16.0%	5,817	16.0%	8,664	25.3%	(32.9%)
Service charges - water revenue	8,677	756	8.7%	756	8.7%	1,365	16.7%	(44.6%)
Service charges - sanitation revenue	7,055	240	3.4%	240	3.4%	1,568	23.6%	(84.7%)
Service charges - refuse revenue	4,467	519	11.6%	519	11.6%	1,030	24.5%	(49.6%)
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	647	257	39.7%	257	39.7%	407	79.4%	(36.8%)
Interest earned - external investments	600	46	7.7%	46	7.7%	57	11.3%	(18.7%)
Interest earned - outstanding debtors	1,000	-	-	-	-	268	26.8%	(100.0%)
Dividends received	50	-	-	-	-	202	403.8%	(100.0%)
Fines	40	147	366.5%	147	366.5%	12	30.1%	1,116.8%
Licences and permits	80	3	3.6%	3	3.6%	16	26.7%	(82.2%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	69,989	31,145	44.5%	31,145	44.5%	28,602	45.7%	8.9%
Other own revenue	3,115	93	3.0%	93	3.0%	1,127	52.3%	(91.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**180,781**	**12,926**	**7.2%**	**12,926**	**7.2%**	**46,813**	**28.1%**	**(72.4%)**
Employee related costs	63,594	9,844	15.5%	9,844	15.5%	14,696	24.9%	(33.0%)
Remuneration of councillors	6,563	945	14.4%	945	14.4%	781	12.7%	21.1%
Debt impairment	6,100	-	-	-	-	-	-	-
Depreciation and asset impairment	26,000	-	-	-	-	-	-	-
Finance charges	2,958	0	-	0	-	1,007	46.2%	(100.0%)
Bulk purchases	33,895	672	2.0%	672	2.0%	13,009	40.8%	(94.8%)
Other Materials	8,340	380	4.6%	380	4.6%	671	8.1%	(43.4%)
Contracted services	-	-	-	-	-	312	31.2%	(100.0%)
Transfers and grants	-	358	-	358	-	400	-	(10.6%)
Other expenditure	33,332	727	2.2%	727	2.2%	15,937	48.8%	(95.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(30,562)**	**27,858**		**27,858**		**8,019**		
Transfers recognised - capital	23,838	15,287	64.1%	15,287	64.1%	8,405	16.3%	81.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(6,724)**	**43,145**		**43,145**		**16,424**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(6,724)**	**43,145**		**43,145**		**16,424**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(6,724)**	**43,145**		**43,145**		**16,424**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(6,724)**	**43,145**		**43,145**		**16,424**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**22,672**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
National Government	22,645	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**22,645**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	27	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**22,672**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Governance and Administration	**5**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	5	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**8,079**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	8,079	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**3,593**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	3,593	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**10,995**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	22	-	-	-	-	-	-	-
Waste Water Management	10,973	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**164,420**	**62,341**	**37.9%**	**62,341**	**37.9%**	**55,709**	**30.6%**	**11.9%**
Property rates, penalties and collection charges	15,372	1,105	7.2%	1,105	7.2%	3,503	22.9%	(68.4%)
Service charges	49,641	6,946	14.0%	6,946	14.0%	9,465	19.8%	(26.6%)
Other revenue	**3,881**	**7,841**	**202.0%**	**7,841**	**202.0%**	**7,301**	**263.9%**	**7.4%**
Government - operating	70,039	31,145	44.5%	31,145	44.5%	26,777	42.8%	16.3%
Government - capital	23,837	15,267	64.1%	15,267	64.1%	8,405	16.3%	81.9%
Interest	1,600	16	1.0%	16	1.0%	57	3.8%	(71.4%)
Dividends	50	-	-	-	-	202	403.8%	(100.0%)
Payments	**(148,682)**	**(12,926)**	**8.7%**	**(12,926)**	**8.7%**	**(42,597)**	**30.9%**	**(69.7%)**
Suppliers and employees	(148,682)	(12,568)	8.5%	(12,568)	8.5%	(41,610)	30.5%	(69.8%)
Finance charges	-	(0)	-	(0)	-	(647)	62.2%	(99.9%)
Transfers and grants	-	(358)	-	(358)	-	(340)	-	5.2%
Net Cash from/(used) Operating Activities	**15,738**	**49,415**	**314.0%**	**49,415**	**314.0%**	**13,112**	**29.7%**	**276.9%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(23,837)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(23,837)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(23,837)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(830)**	**-**	**-**	**-**	**-**	**(357)**	**43.0%**	**(100.0%)**
Repayment of borrowing	(830)	-	-	-	-	(357)	43.0%	(100.0%)
Net Cash from/(used) Financing Activities	**(830)**	**-**	**-**	**-**	**-**	**(357)**	**43.0%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(8,929)**	**49,415**	**(553.4%)**	**49,415**	**(553.4%)**	**12,755**	**(290.4%)**	**287.4%**
Cash/cash equivalents at the year begin:	7,916	3,300	41.7%	3,300	41.7%	3,300	41.5%	-
Cash/cash equivalents at the year end:	**(1,013)**	**52,715**	**(5,205.2%)**	**52,715**	**(5,205.2%)**	**16,055**	**451.2%**	**228.3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Ms Matiro Rebecca Mogopodi	051 853 1111
Financial Manager	Mr L Moletsane	051 853 1111

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MATJHABENG (FS184)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**2,490,298**	**685,538**	**27.5%**	**685,538**	**27.5%**	**664,338**	**28.6%**	**3.2%**
Property rates	294,053	76,832	26.1%	76,832	26.1%	82,520	29.6%	(6.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	673,476	212,823	31.6%	212,823	31.6%	173,208	27.6%	22.9%
Service charges - water revenue	361,260	77,843	21.5%	77,843	21.5%	104,747	30.5%	(25.7%)
Service charges - sanitation revenue	155,578	35,339	22.7%	35,339	22.7%	45,790	31.0%	(22.8%)
Service charges - refuse revenue	88,430	31,467	35.6%	31,467	35.6%	27,659	32.9%	13.8%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	21,060	20,768	98.6%	20,768	98.6%	4,703	15.7%	341.6%
Interest earned - external investments	3,639	267	7.3%	267	7.3%	907	26.3%	(70.6%)
Interest earned - outstanding debtors	135,684	30,241	22.3%	30,241	22.3%	39,528	30.7%	(23.5%)
Dividends received	20	-	-	-	-	-	-	-
Fines	21,060	926	4.4%	926	4.4%	1,017	5.1%	(8.9%)
Licences and permits	75	12	16.0%	12	16.0%	51	71.0%	(76.2%)
Agency services	-	1,689	-	1,689	-	2,503	10.0%	(32.5%)
Transfers recognised - operational	461,252	191,265	41.5%	191,265	41.5%	166,159	40.8%	15.1%
Other own revenue	224,710	6,065	2.7%	6,065	2.7%	15,547	8.7%	(61.0%)
Gains on disposal of PPE	50,000	-	-	-	-	-	-	-
Operating Expenditure	**2,415,436**	**350,695**	**14.5%**	**350,695**	**14.5%**	**465,027**	**20.0%**	**(24.6%)**
Employee related costs	732,642	170,530	23.3%	170,530	23.3%	161,836	23.9%	5.4%
Remuneration of councillors	30,822	8,448	27.4%	8,448	27.4%	7,336	25.7%	15.2%
Debt impairment	142,020	1,105	.8%	1,105	.8%	1,179	.9%	(6.3%)
Depreciation and asset impairment	136,000	-	-	-	-	2,658	3.1%	(100.0%)
Finance charges	133,865	117	.1%	117	.1%	1,490	1.3%	(92.1%)
Bulk purchases	921,205	91,139	9.9%	91,139	9.9%	109,669	12.9%	(16.9%)
Other Materials	122,508	25,331	20.7%	25,331	20.7%	8,910	3.6%	184.3%
Contracted services	104,068	23,105	22.2%	23,105	22.2%	45,622	66.6%	(49.4%)
Transfers and grants	-	-	-	-	-	10,963	-	(100.0%)
Other expenditure	92,307	30,920	33.5%	30,920	33.5%	115,364	99.7%	(73.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**74,862**	**334,843**		**334,843**		**199,312**		
Transfers recognised - capital	163,406	75,681	46.3%	75,681	46.3%	64,566	41.3%	17.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**238,268**	**410,524**		**410,524**		**263,878**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**238,268**	**410,524**		**410,524**		**263,878**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**238,268**	**410,524**		**410,524**		**263,878**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**238,268**	**410,524**		**410,524**		**263,878**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**163,406**	**23,089**	**14.1%**	**23,089**	**14.1%**	**38,069**	**21.0%**	**(39.4%)**
National Government	163,406	23,089	14.1%	23,089	14.1%	36,931	23.6%	(37.5%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**163,406**	**23,089**	**14.1%**	**23,089**	**14.1%**	**36,931**	**23.6%**	**(37.5%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	1,137	4.5%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**163,406**	**23,089**	**14.1%**	**23,089**	**14.1%**	**38,069**	**21.0%**	**(39.4%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**880**	**4.4%**	**(100.0%)**
Executive & Council	-	-	-	-	-	880	4.4%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**42,418**	**1,158**	**2.7%**	**1,158**	**2.7%**	**5,362**	**212.3%**	**(78.4%)**
Community & Social Services	-	-	-	-	-	1,596	63.2%	(100.0%)
Sport And Recreation	42,418	1,158	2.7%	1,158	2.7%	3,766	-	(69.3%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**21,223**	**8,431**	**39.7%**	**8,431**	**39.7%**	**16,547**	**51.2%**	**(49.0%)**
Planning and Development	2,235	1,447	64.7%	1,447	64.7%	3,206	103.0%	(54.9%)
Road Transport	18,988	6,984	36.8%	6,984	36.8%	13,341	45.7%	(47.6%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**99,765**	**13,500**	**13.5%**	**13,500**	**13.5%**	**15,280**	**12.1%**	**(11.7%)**
Electricity	12,912	-	-	-	-	1,054	9.2%	(100.0%)
Water	86,853	206	.2%	206	.2%	383	1.2%	(46.2%)
Waste Water Management	-	13,294	-	13,294	-	13,844	17.3%	(4.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**2,022,557**	**529,216**	**26.2%**	**529,216**	**26.2%**	**492,894**	**22.6%**	**7.4%**
Property rates, penalties and collection charges	264,647	55,591	21.0%	55,591	21.0%	50,067	19.1%	11.0%
Service charges	833,734	177,287	21.3%	177,287	21.3%	167,608	16.5%	5.8%
Other revenue	**160,174**	**27,511**	**17.2%**	**27,511**	**17.2%**	**27,325**	**13.4%**	**.7%**
Government - operating	461,252	191,265	41.5%	191,265	41.5%	166,159	41.9%	15.1%
Government - capital	163,406	75,681	46.3%	75,681	46.3%	64,566	41.3%	17.2%
Interest	139,323	1,880	1.3%	1,880	1.3%	17,169	11.8%	(89.0%)
Dividends	20	-	-	-	-	-	-	-
Payments	**(1,906,267)**	**(342,547)**	**18.0%**	**(342,547)**	**18.0%**	**(465,027)**	**22.2%**	**(26.3%)**
Suppliers and employees	(1,775,079)	(342,430)	19.3%	(342,430)	19.3%	(452,574)	23.4%	(24.3%)
Finance charges	(131,188)	(117)	.1%	(117)	.1%	(1,490)	1.2%	(92.1%)
Transfers and grants	-	-	-	-	-	(10,963)	33.4%	(100.0%)
Net Cash from/(used) Operating Activities	**116,290**	**186,669**	**160.5%**	**186,669**	**160.5%**	**27,868**	**30.2%**	**569.8%**
Cash Flow from Investing Activities								
Receipts	**50,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	50,000	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(163,406)**	**(23,089)**	**14.1%**	**(23,089)**	**14.1%**	**(38,069)**	**24.4%**	**(39.4%)**
Capital assets	(163,406)	(23,089)	14.1%	(23,089)	14.1%	(38,069)	24.4%	(39.4%)
Net Cash from/(used) Investing Activities	**(113,406)**	**(23,089)**	**20.4%**	**(23,089)**	**20.4%**	**(38,069)**	**39.6%**	**(39.4%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**2,884**	**163,580**	**5,672.2%**	**163,580**	**5,672.2%**	**(10,201)**	**258.8%**	**(1,703.6%)**
Cash/cash equivalents at the year begin:	(4,875)	(4,875)	100.0%	(4,875)	100.0%	(4,875)	(1.5%)	-
Cash/cash equivalents at the year end:	**(1,992)**	**158,705**	**(7,968.7%)**	**158,705**	**(7,968.7%)**	**(15,076)**	**(4.5%)**	**(1,152.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	55,801	2.8%	129,853	6.5%	70,439	3.5%	1,754,722	87.3%	2,010,814	44.3%
Bulk Water	53,946	2.3%	59,720	2.5%	54,960	2.3%	2,204,306	92.9%	2,372,933	52.3%
PAYE deductions	8,234	27.7%	7	-	8,518	28.7%	12,922	43.5%	29,681	.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	22,358	77.6%	6,454	22.4%	-	-	-	-	28,811	.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13,655	15.1%	19,222	21.2%	7,319	8.1%	50,429	55.6%	90,625	2.0%
Auditor-General	1,530	64.7%	769	32.5%	64	2.7%	-	-	2,363	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	**155,524**	**3.4%**	**216,024**	**4.8%**	**141,301**	**3.1%**	**4,022,378**	**88.7%**	**4,535,227**	**100.0%**

Contact Details

Municipal Manager	Mr Thabiso Tsoaeli	057 391 3416
Financial Manager	Mr Thabo Panyani	057 391 3416

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NALA (FS185)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**345,021**	**125,389**	**36.3%**	**125,389**	**36.3%**	**116,758**	**35.2%**	**7.4%**
Property rates	22,686	5,608	24.7%	5,608	24.7%	5,344	25.2%	5.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	81,974	25,424	31.0%	25,424	31.0%	28,532	34.5%	(10.9%)
Service charges - water revenue	46,114	7,724	16.8%	7,724	16.8%	10,369	22.5%	(25.5%)
Service charges - sanitation revenue	19,664	10,189	51.8%	10,189	51.8%	9,350	49.5%	9.0%
Service charges - refuse revenue	21,591	5,338	24.7%	5,338	24.7%	8,078	37.5%	(33.9%)
Service charges - other	-	417	-	417	-	679	-	(38.6%)
Rental of facilities and equipment	592	104	17.5%	104	17.5%	11	1.4%	884.8%
Interest earned - external investments	1,400	210	15.0%	210	15.0%	483	-	(56.5%)
Interest earned - outstanding debtors	25,000	10,032	40.1%	10,032	40.1%	5,442	20.0%	84.3%
Dividends received	5	-	-	-	-	-	-	-
Fines	54	3	5.8%	3	5.8%	21	11.6%	(84.9%)
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	119,845	57,795	48.2%	57,795	48.2%	47,993	46.4%	20.4%
Other own revenue	6,096	2,544	41.7%	2,544	41.7%	458	4.9%	455.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**446,577**	**66,326**	**14.9%**	**66,326**	**14.9%**	**72,606**	**16.9%**	**(8.7%)**
Employee related costs	149,694	34,278	22.9%	34,278	22.9%	33,554	23.9%	2.2%
Remuneration of councillors	8,317	1,365	16.4%	1,365	16.4%	1,915	24.6%	(28.7%)
Debt impairment	37,500	-	-	-	-	-	-	-
Depreciation and asset impairment	64,832	-	-	-	-	-	-	-
Finance charges	15,000	1,256	8.4%	1,256	8.4%	281	1.1%	346.8%
Bulk purchases	118,080	27,133	23.0%	27,133	23.0%	28,151	25.9%	(3.6%)
Other Materials	9,805	(2,568)	(26.2%)	(2,568)	(26.2%)	1,086	83.9%	(336.5%)
Contracted services	27,845	1,899	6.8%	1,899	6.8%	1,818	16.9%	4.4%
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	15,504	2,962	19.1%	2,962	19.1%	5,801	11.1%	(48.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(101,556)**	**59,064**		**59,064**		**44,152**		
Transfers recognised - capital	32,406	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(69,151)**	**59,064**		**59,064**		**44,152**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(69,151)**	**59,064**		**59,064**		**44,152**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(69,151)**	**59,064**		**59,064**		**44,152**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(69,151)**	**59,064**		**59,064**		**44,152**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**33,406**	**12,107**	**36.2%**	**12,107**	**36.2%**	**13,400**	**33.0%**	**(9.6%)**
National Government	32,406	12,086	37.3%	12,086	37.3%	13,400	33.9%	(9.8%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**32,406**	**12,086**	**37.3%**	**12,086**	**37.3%**	**13,400**	**33.9%**	**(9.8%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1,000	21	2.1%	21	2.1%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**33,406**	**12,107**	**36.2%**	**12,107**	**36.2%**	**13,400**	**33.0%**	**(9.6%)**
Governance and Administration	**1,000**	**21**	**2.1%**	**21**	**2.1%**	**-**	**-**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	1,000	21	2.1%	21	2.1%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**3,731**	**497**	**13.3%**	**497**	**13.3%**	**154**	**-**	**222.7%**
Community & Social Services	2,300	-	-	-	-	-	-	-
Sport And Recreation	1,431	497	34.7%	497	34.7%	-	-	(100.0%)
Public Safety	-	-	-	-	-	154	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**23,025**	**10,767**	**46.8%**	**10,767**	**46.8%**	**846**	**2.5%**	**1,172.0%**
Planning and Development	1,100	334	30.4%	334	30.4%	371	-	(10.0%)
Road Transport	21,925	10,434	47.6%	10,434	47.6%	476	1.4%	2,093.7%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**4,195**	**822**	**19.6%**	**822**	**19.6%**	**12,400**	**248.0%**	**(93.4%)**
Electricity	3,300	-	-	-	-	997	19.9%	(100.0%)
Water	66	-	-	-	-	4,440	-	(100.0%)
Waste Water Management	829	822	99.1%	822	99.1%	6,963	-	(88.2%)
Waste Management	-	-	-	-	-	-	-	-
Other	**1,455**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**339,022**	**-**	**-**	**-**	**-**	**107,044**	**34.1%**	**(100.0%)**
Property rates, penalties and collection charges	18,149	-	-	-	-	6,021	37.8%	(100.0%)
Service charges	135,474	-	-	-	-	32,843	25.9%	(100.0%)
Other revenue	**6,742**	**-**	**-**	**-**	**-**	**836**	**11.0%**	**(100.0%)**
Government - operating	119,845	-	-	-	-	47,993	46.4%	(100.0%)
Government - capital	32,407	-	-	-	-	19,350	49.0%	(100.0%)
Interest	26,400	-	-	-	-	-	-	-
Dividends	5	-	-	-	-	-	-	-
Payments	**(343,247)**	**-**	**-**	**-**	**-**	**(63,852)**	**21.5%**	**(100.0%)**
Suppliers and employees	(328,247)	-	-	-	-	(63,852)	23.0%	(100.0%)
Finance charges	(15,000)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(4,225)**	**-**	**-**	**-**	**-**	**43,192**	**260.5%**	**(100.0%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(32,407)**	**-**	**-**	**-**	**-**	**(13,420)**	**(33.2%)**	**(100.0%)**
Capital assets	(32,407)	-	-	-	-	(13,420)	(33.2%)	(100.0%)
Net Cash from/(used) Investing Activities	**(32,407)**	**-**	**-**	**-**	**-**	**(13,420)**	**(32.5%)**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(36,632)**	**-**	**-**	**-**	**-**	**29,772**	**51.5%**	**(100.0%)**
Cash/cash equivalents at the year begin:	-	-	-	-	-	1,669	15.6%	(100.0%)
Cash/cash equivalents at the year end:	**(36,632)**	**-**	**-**	**-**	**-**	**31,441**	**45.9%**	**(100.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4,114	1.9%	3,398	1.6%	2,943	1.4%	204,820	95.1%	215,275	33.8%	-	-	188,371	88.0%
Trade and Other Receivables from Exchange Transactions - Electricity	5,474	9.1%	2,386	4.0%	1,555	2.6%	50,858	84.4%	60,273	9.5%	-	-	38,292	64.0%
Receivables from Non-exchange Transactions - Property Rates	2,042	4.2%	1,041	2.1%	1,223	2.5%	44,495	91.2%	48,800	7.7%	-	-	35,646	73.0%
Receivables from Exchange Transactions - Waste Water Management	2,704	3.8%	2,336	3.3%	2,227	3.1%	63,936	89.8%	71,203	11.2%	-	-	56,770	80.0%
Receivables from Exchange Transactions - Waste Management	1,776	2.0%	1,642	1.8%	1,603	1.8%	85,846	94.5%	90,868	14.3%	-	-	73,836	81.0%
Receivables from Exchange Transactions - Property Rental Debtors	13	.7%	5	.3%	2	.1%	1,965	99.0%	1,985	.3%	-	-	60	3.0%
Interest on Arrear Debtor Accounts	3,334	4.1%	3,409	4.2%	3,334	4.1%	70,384	87.5%	80,462	12.6%	-	-	63,188	79.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2,148	3.1%	1,485	2.2%	1,198	1.7%	63,832	93.0%	68,664	10.8%	-	-	54,547	79.0%
Total By Income Source	**21,607**	**3.4%**	**15,702**	**2.5%**	**14,086**	**2.2%**	**586,135**	**91.9%**	**637,529**	**100.0%**	**-**	**-**	**510,710**	**80.0%**
Debtors Age Analysis By Customer Group														
Organs of State	1,180	3.9%	1,030	3.4%	831	2.7%	27,221	89.9%	30,263	4.7%	-	-	18,586	61.0%
Commercial	6,281	7.6%	3,040	3.7%	2,177	2.6%	70,891	86.0%	82,389	12.9%	-	-	51,209	62.0%
Households	14,077	2.7%	11,613	2.2%	11,015	2.1%	484,307	93.0%	521,012	81.7%	-	-	440,803	85.0%
Other	68	1.8%	19	.5%	62	1.6%	3,716	96.1%	3,866	.6%	-	-	113	3.0%
Total By Customer Group	**21,607**	**3.4%**	**15,702**	**2.5%**	**14,086**	**2.2%**	**586,135**	**91.9%**	**637,529**	**100.0%**	**-**	**-**	**510,710**	**80.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	11,065	5.9%	-	-	11,988	6.4%	165,469	87.8%	188,522	48.0%
Bulk Water	-	-	4,746	3.3%	4,152	2.9%	136,015	93.9%	144,913	36.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	27,710	100.0%	-	-	-	-	-	-	27,710	7.1%
Pensions / Retirement	46	100.0%	-	-	-	-	-	-	46	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1,317	4.2%	708	2.2%	11	-	29,624	93.6%	31,661	8.1%
Auditor-General	-	-	3	91.2%	0	8.8%	-	-	3	-
Other	125	89.5%	7	5.2%	0	.3%	7	5.0%	140	-
Total	**40,263**	**10.2%**	**5,464**	**1.4%**	**16,152**	**4.1%**	**331,115**	**84.3%**	**392,995**	**100.0%**

Contact Details

Municipal Manager	Mr Boitumelo C Mokomela	056 514 9200
Financial Manager	Mr S. Busakwe	056 514 9200

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LEJWELEPUTSWA (DC18)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**128,709**	**54,510**	**42.4%**	**54,510**	**42.4%**	**52,212**	**42.6%**	**4.4%**
Property rates	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-
Interest earned - external investments	2,850	905	31.8%	905	31.8%	989	43.0%	(8.5%)
Interest earned - outstanding debtors	164	269	164.1%	269	164.1%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	125,445	53,332	42.5%	53,332	42.5%	51,207	42.7%	4.1%
Other own revenue	250	4	1.6%	4	1.6%	15	11.3%	(74.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**136,613**	**30,170**	**22.1%**	**30,170**	**22.1%**	**29,934**	**24.4%**	**.8%**
Employee related costs	83,176	17,777	21.4%	17,777	21.4%	16,339	23.3%	8.8%
Remuneration of councillors	8,609	2,021	23.5%	2,021	23.5%	1,915	24.2%	5.6%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5,202	-	-	-	-	3	-	(100.0%)
Finance charges	763	-	-	-	-	1,744	174.6%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	141	7	4.9%	7	4.9%	28	-	(75.2%)
Contracted services	9,567	1,464	15.3%	1,464	15.3%	2,095	148.7%	(30.1%)
Transfers and grants	13,132	6,212	47.3%	6,212	47.3%	4,126	110.0%	50.5%
Other expenditure	16,023	2,689	16.8%	2,689	16.8%	3,684	11.9%	(27.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(7,904)**	**24,341**		**24,341**		**22,278**		
Transfers recognised - capital	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(7,904)**	**24,341**		**24,341**		**22,278**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(7,904)**	**24,341**		**24,341**		**22,278**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(7,904)**	**24,341**		**24,341**		**22,278**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(7,904)**	**24,341**		**24,341**		**22,278**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**4,745**	**402**	**8.5%**	**402**	**8.5%**	**142**	**4.4%**	**184.1%**
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	4,745	402	8.5%	402	8.5%	142	4.4%	184.1%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**4,745**	**402**	**8.5%**	**402**	**8.5%**	**142**	**4.4%**	**184.1%**
Governance and Administration	**4,595**	**402**	**8.8%**	**402**	**8.8%**	**116**	**3.7%**	**246.7%**
Executive & Council	1,045	-	-	-	-	93	4.0%	(100.0%)
Budget & Treasury Office	3,550	1	-	1	-	1	2%	4.2%
Corporate Services	-	401	-	401	-	22	8.7%	1,736.0%
Community and Public Safety	**100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	50	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	50	-	-	-	-	-	-	-
Economic and Environmental Services	**50**	**-**	**-**	**-**	**-**	**26**	**25.6%**	**(100.0%)**
Planning and Development	50	-	-	-	-	4	8.5%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	21	42.6%	(100.0%)
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**128,711**	**54,201**	**42.1%**	**54,201**	**42.1%**	**52,212**	**42.6%**	**3.8%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	**416**	**16**	**3.7%**	**16**	**3.7%**	**15**	**11.4%**	**.6%**
Government - operating	125,445	53,332	42.5%	53,332	42.5%	51,207	42.7%	4.1%
Government - capital	-	-	-	-	-	-	-	-
Interest	2,850	853	29.9%	853	29.9%	989	40.2%	(13.7%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(131,022)**	**(21,895)**	**16.7%**	**(21,895)**	**16.7%**	**(28,190)**	**24.5%**	**(22.3%)**
Suppliers and employees	(116,996)	(15,816)	13.5%	(15,816)	13.5%	(24,063)	21.8%	(34.3%)
Finance charges	(763)	-	-	-	-	-	-	-
Transfers and grants	(13,263)	(6,078)	45.8%	(6,078)	45.8%	(4,126)	110.0%	47.3%
Net Cash from/(used) Operating Activities	**(2,312)**	**32,306**	**(1,397.4%)**	**32,306**	**(1,397.4%)**	**24,022**	**319.4%**	**34.5%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(4,745)**	**(402)**	**8.5%**	**(402)**	**8.5%**	**(70)**	**2.1%**	**478.0%**
Capital assets	(4,745)	(402)	8.5%	(402)	8.5%	(70)	2.1%	478.0%
Net Cash from/(used) Investing Activities	**(4,745)**	**(402)**	**8.5%**	**(402)**	**8.5%**	**(70)**	**2.1%**	**478.0%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(2,725)**	**-**	**-**	**-**	**-**	**(1,744)**	**70.1%**	**(100.0%)**
Repayment of borrowing	(2,725)	-	-	-	-	(1,744)	70.1%	(100.0%)
Net Cash from/(used) Financing Activities	**(2,725)**	**-**	**-**	**-**	**-**	**(1,744)**	**70.1%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(9,782)**	**31,904**	**(326.2%)**	**31,904**	**(326.2%)**	**22,209**	**1,246.0%**	**43.7%**
Cash/cash equivalents at the year begin:	29,827	29,827	100.0%	29,827	100.0%	29,827	100.0%	-
Cash/cash equivalents at the year end:	**20,045**	**61,731**	**308.0%**	**61,731**	**308.0%**	**52,036**	**164.6%**	**18.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	14,766	100.0%	14,766	100.0%	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**14,766**	**100.0%**	**14,766**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Orgars of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	14,766	100.0%	14,766	100.0%	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**14,766**	**100.0%**	**14,766**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1,792	100.0%	-	-	-	-	-	-	1,792	100.0%
Total	**1,792**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1,792**	**100.0%**

Contact Details

Municipal Manager	Ms P M E Kaota	057 391 8096
Financial Manager	Mr P K Pitso	057 391 8902

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: SETSOTO (FS191)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**450,084**	**154,596**	**34.3%**	**154,596**	**34.3%**	**137,789**	**33.7%**	**12.2%**
Property rates	50,000	15,285	30.6%	15,285	30.6%	14,014	32.4%	9.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	75,707	21,294	28.1%	21,294	28.1%	19,094	28.9%	11.5%
Service charges - water revenue	55,002	15,503	28.2%	15,503	28.2%	13,262	26.1%	16.9%
Service charges - sanitation revenue	25,020	7,853	31.4%	7,853	31.4%	6,510	27.8%	20.6%
Service charges - refuse revenue	30,000	10,017	33.4%	10,017	33.4%	8,232	30.1%	21.7%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	697	40	5.8%	40	5.8%	196	26.2%	(79.3%)
Interest earned - external investments	6,514	789	12.1%	789	12.1%	611	32.8%	29.1%
Interest earned - outstanding debtors	28,001	7,447	26.6%	7,447	26.6%	6,430	25.1%	15.8%
Dividends received	35	60	170.5%	60	170.5%	51	127.9%	16.7%
Fines	600	54	9.0%	54	9.0%	139	38.2%	(61.3%)
Licences and permits	35	0	1.4%	0	1.4%	86	278.7%	(99.4%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	177,144	74,550	42.1%	74,550	42.1%	67,863	41.5%	9.9%
Other own revenue	1,329	1,704	128.1%	1,704	128.1%	1,300	22.9%	31.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**658,107**	**98,767**	**15.0%**	**98,767**	**15.0%**	**78,203**	**19.1%**	**26.3%**
Employee related costs	207,481	45,662	22.0%	45,662	22.0%	40,969	22.4%	11.5%
Remuneration of councillors	11,000	3,201	29.1%	3,201	29.1%	2,907	26.3%	10.1%
Debt impairment	56,000	7,762	13.9%	7,762	13.9%	-	-	(100.0%)
Depreciation and asset impairment	239,167	-	-	-	-	-	-	-
Finance charges	2,600	1,935	74.4%	1,935	74.4%	41	.5%	4,627.7%
Bulk purchases	67,000	24,586	36.7%	24,586	36.7%	16,038	24.9%	53.3%
Other Materials	38,276	2,649	6.9%	2,649	6.9%	1,291	-	105.2%
Contracted services	286	3,065	1,071.4%	3,065	1,071.4%	3,894	21.2%	(21.3%)
Transfers and grants	650	4,650	715.4%	4,650	715.4%	2,813	314.7%	65.3%
Other expenditure	35,646	5,274	14.8%	5,274	14.8%	10,251	19.4%	(48.6%)
Loss on disposal of PPE	-	(18)	-	(18)	-	-	-	(100.0%)
Surplus/(Deficit)	**(208,023)**	**55,829**		**55,829**		**59,586**		
Transfers recognised - capital	101,466	44,245	43.6%	44,245	43.6%	39,821	29.4%	11.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(106,557)**	**100,074**		**100,074**		**99,407**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(106,557)**	**100,074**		**100,074**		**99,407**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(106,557)**	**100,074**		**100,074**		**99,407**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(106,557)**	**100,074**		**100,074**		**99,407**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**129,720**	**12,226**	**9.4%**	**12,226**	**9.4%**	**10,123**	**6.1%**	**20.8%**
National Government	101,466	12,160	12.0%	12,160	12.0%	10,123	8.6%	20.1%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**101,466**	**12,160**	**12.0%**	**12,160**	**12.0%**	**10,123**	**7.5%**	**20.1%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	28,254	67	.2%	67	.2%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**129,720**	**12,226**	**9.4%**	**12,226**	**9.4%**	**10,123**	**6.1%**	**20.8%**
Governance and Administration	**1,564**	**57**	**3.7%**	**57**	**3.7%**	**-**	**-**	**(100.0%)**
Executive & Council	330	12	3.7%	12	3.7%	-	-	(100.0%)
Budget & Treasury Office	1,179	45	3.8%	45	3.8%	-	-	(100.0%)
Corporate Services	54	-	-	-	-	-	-	-
Community and Public Safety	**11,990**	**2,354**	**19.6%**	**2,354**	**19.6%**	**204**	**3.6%**	**1,052.2%**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	11,715	2,354	20.1%	2,354	20.1%	204	12.0%	1,052.2%
Public Safety	-	-	-	-	-	-	-	-
Housing	275	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**499**	**1,566**	**313.5%**	**1,566**	**313.5%**	**4,265**	**13.5%**	**(63.3%)**
Planning and Development	94	9	9.9%	9	9.9%	-	-	(100.0%)
Road Transport	405	1,557	384.3%	1,557	384.3%	4,265	13.5%	(63.5%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**115,667**	**8,249**	**7.1%**	**8,249**	**7.1%**	**5,654**	**5.5%**	**45.9%**
Electricity	6,630	1,551	23.4%	1,551	23.4%	-	-	(100.0%)
Water	108,162	3,406	3.1%	3,406	3.1%	1,920	4.5%	77.4%
Waste Water Management	400	2,933	733.3%	2,933	733.3%	3,734	7.0%	(21.5%)
Waste Management	475	358	75.5%	358	75.5%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**504,749**	**150,399**	**29.8%**	**150,399**	**29.8%**	**134,896**	**28.2%**	**11.5%**
Property rates, penalties and collection charges	40,000	5,146	12.9%	5,146	12.9%	3,732	10.8%	37.9%
Service charges	148,583	19,589	13.2%	19,589	13.2%	20,584	15.3%	(4.8%)
Other revenue	**2,129**	**5,605**	**263.2%**	**5,605**	**263.2%**	**1,770**	**26.3%**	**216.6%**
Government - operating	177,826	74,550	41.9%	74,550	41.9%	67,863	41.5%	9.9%
Government - capital	107,782	44,245	41.1%	44,245	41.1%	39,821	33.9%	11.1%
Interest	28,393	1,204	4.2%	1,204	4.2%	1,074	4.8%	12.1%
Dividends	35	60	170.5%	60	170.5%	51	127.9%	16.7%
Payments	**(362,940)**	**(108,523)**	**29.9%**	**(108,523)**	**29.9%**	**(117,892)**	**35.0%**	**(7.9%)**
Suppliers and employees	(359,690)	(103,094)	28.7%	(103,094)	28.7%	(113,992)	34.9%	(9.6%)
Finance charges	(2,600)	(778)	29.9%	(778)	29.9%	(92)	1.1%	745.4%
Transfers and grants	(650)	(4,650)	715.4%	(4,650)	715.4%	(3,808)	426.2%	22.1%
Net Cash from/(used) Operating Activities	**141,809**	**41,876**	**29.5%**	**41,876**	**29.5%**	**17,004**	**11.9%**	**146.3%**
Cash Flow from Investing Activities								
Receipts	**-**	**11,582**	**-**	**11,582**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	(18)	-	(18)	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	11,600	-	11,600	-	-	-	(100.0%)
Payments	**(129,720)**	**(6,800)**	**5.2%**	**(6,800)**	**5.2%**	**(13,478)**	**8.1%**	**(49.6%)**
Capital assets	(129,720)	(6,800)	5.2%	(6,800)	5.2%	(13,478)	8.1%	(49.6%)
Net Cash from/(used) Investing Activities	**(129,720)**	**4,782**	**(3.7%)**	**4,782**	**(3.7%)**	**(13,478)**	**8.0%**	**(135.5%)**
Cash Flow from Financing Activities								
Receipts	**-**	**2,589**	**-**	**2,589**	**-**	**9**	**-**	**28,310.9%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	2,589	-	2,589	-	9	182.2%	28,310.9%
Payments	**(3,000)**	**(1,816)**	**60.5%**	**(1,816)**	**60.5%**	**(116)**	**4.6%**	**1,472.2%**
Repayment of borrowing	(3,000)	(1,816)	60.5%	(1,816)	60.5%	(116)	4.6%	1,472.2%
Net Cash from/(used) Financing Activities	**(3,000)**	**772**	**(25.7%)**	**772**	**(25.7%)**	**(106)**	**(.4%)**	**(825.8%)**
Net Increase/(Decrease) in cash held	**9,089**	**47,431**	**521.9%**	**47,431**	**521.9%**	**3,419**	**90.1%**	**1,287.2%**
Cash/cash equivalents at the year begin:	(1,249)	378	(30.2%)	378	(30.2%)	2,097	(14.5%)	(82.0%)
Cash/cash equivalents at the year end:	**7,840**	**47,808**	**609.8%**	**47,808**	**609.8%**	**5,516**	**(51.5%)**	**766.7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8,727	9.0%	3,914	4.1%	2,997	3.1%	80,937	83.8%	96,575	23.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5,995	21.5%	1,785	6.4%	1,877	6.7%	18,190	65.3%	27,848	6.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7,540	9.8%	2,816	3.6%	2,543	3.3%	64,400	83.3%	77,299	19.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4,439	9.5%	1,980	4.3%	1,472	3.2%	38,678	83.1%	46,569	11.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5,710	9.5%	2,615	4.4%	1,961	3.3%	49,590	82.8%	59,876	14.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4,996	7.1%	2,318	3.3%	2,234	3.2%	60,357	86.3%	69,906	17.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3,217	12.2%	1,532	5.8%	(5,205)	(19.8%)	26,750	101.7%	26,294	6.5%	-	-	-	-
Total By Income Source	**40,626**	**10.0%**	**16,960**	**4.2%**	**7,879**	**1.9%**	**338,904**	**83.8%**	**404,368**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4,281	11.3%	1,848	4.9%	(3,414)	(9.0%)	35,312	92.9%	38,027	9.4%	-	-	-	-
Commercial	4,529	17.5%	1,218	4.7%	749	2.9%	19,367	74.9%	25,862	6.4%	-	-	-	-
Households	31,489	9.4%	13,559	4.1%	10,387	3.1%	278,215	83.4%	333,649	82.5%	-	-	-	-
Other	327	4.8%	335	4.9%	157	2.3%	6,010	88.0%	6,829	1.7%	-	-	-	-
Total By Customer Group	**40,626**	**10.0%**	**16,960**	**4.2%**	**7,879**	**1.9%**	**338,904**	**83.8%**	**404,368**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(2,714)	65.0%	(1,173)	28.1%	(56)	1.3%	(231)	5.5%	(4,174)	291.1%
Pensions / Retirement	-	-	-	-	(1)	30.7%	(2)	69.3%	(2)	.2%
Loan repayments	-	-	-	-	-	-	-	-	-	
Trade Creditors	-	-	-	-	427	29.2%	1,032	70.8%	1,459	(101.7%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1,284	100.0%	1,284	(89.5%)
Total	**(2,714)**	**189.3%**	**(1,173)**	**81.8%**	**370**	**(25.8%)**	**2,083**	**(145.3%)**	**(1,434)**	**100.0%**

Contact Details

Municipal Manager	Mr S T R Ramakarane	051 933 9302
Financial Manager	Mr T G Banda	051 933 9301

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: DIHLABENG (FS192)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**888,806**	**247,975**	**27.9%**	**247,975**	**27.9%**	**224,406**	**30.7%**	**10.5%**
Property rates	156,035	64,593	41.4%	64,593	41.4%	60,610	39.8%	6.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	224,907	59,414	26.4%	59,414	26.4%	52,460	23.4%	13.3%
Service charges - water revenue	72,694	17,304	23.8%	17,304	23.8%	15,793	22.8%	9.6%
Service charges - sanitation revenue	54,206	13,875	25.6%	13,875	25.6%	13,035	25.2%	6.4%
Service charges - refuse revenue	50,493	12,624	25.0%	12,624	25.0%	12,026	25.2%	5.0%
Service charges - other	-	459	-	459	-	343	-	33.8%
Rental of facilities and equipment	2,129	1,320	62.0%	1,320	62.0%	1,276	63.6%	3.4%
Interest earned - external investments	92	(54)	(58.1%)	(54)	(58.1%)	176	-	(130.5%)
Interest earned - outstanding debtors	43,509	12,704	29.2%	12,704	29.2%	11,548	28.1%	10.0%
Dividends received	-	10	-	10	-	8	-	16.7%
Fines	1,701	35	2.1%	35	2.1%	49	2.4%	(28.5%)
Licences and permits	58	45	78.8%	45	78.8%	(6)	(11.5%)	(826.8%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	150,631	63,629	42.2%	63,629	42.2%	56,019	41.1%	13.6%
Other own revenue	132,353	2,017	1.5%	2,017	1.5%	1,070	19.1%	88.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**879,325**	**136,746**	**15.6%**	**136,746**	**15.6%**	**99,133**	**13.5%**	**37.9%**
Employee related costs	246,274	66,033	26.8%	66,033	26.8%	58,169	28.3%	13.5%
Remuneration of councillors	15,730	4,021	25.6%	4,021	25.6%	3,746	28.7%	7.3%
Debt impairment	117,112	23,369	20.0%	23,369	20.0%	773	.7%	2,921.3%
Depreciation and asset impairment	77,806	-	-	-	-	(4)	-	(100.0%)
Finance charges	8,500	845	9.9%	845	9.9%	1,577	15.6%	(46.4%)
Bulk purchases	161,998	14,112	8.7%	14,112	8.7%	4,258	2.6%	231.4%
Other Materials	3,059	2,762	90.3%	2,762	90.3%	2,338	9.8%	18.1%
Contracted services	112,312	19,905	17.7%	19,905	17.7%	18,639	73.0%	6.8%
Transfers and grants	-	262	-	262	-	114	-	129.5%
Other expenditure	136,536	5,436	4.0%	5,436	4.0%	9,523	10.4%	(42.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**9,480**	**111,229**		**111,229**		**125,274**		
Transfers recognised - capital	72,914	36,013	49.4%	36,013	49.4%	23,914	34.5%	50.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**82,394**	**147,242**		**147,242**		**149,188**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**82,394**	**147,242**		**147,242**		**149,188**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**82,394**	**147,242**		**147,242**		**149,188**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**82,394**	**147,242**		**147,242**		**149,188**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**76,179**	**14,538**	**19.1%**	**14,538**	**19.1%**	**15,595**	**22.5%**	**(6.8%)**
National Government	72,914	14,538	19.9%	14,538	19.9%	15,595	22.5%	(6.8%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**72,914**	**14,538**	**19.9%**	**14,538**	**19.9%**	**15,595**	**22.5%**	**(6.8%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	3,265	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**76,179**	**14,538**	**19.1%**	**14,538**	**19.1%**	**15,595**	**22.5%**	**(6.8%)**
Governance and Administration	**750**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	450	-	-	-	-	-	-	-
Budget & Treasury Office	300	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**8,064**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	150	-	-	-	-	-	-	-
Sport And Recreation	7,914	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**10,000**	**14,538**	**145.4%**	**14,538**	**145.4%**	**15,595**	**119.9%**	**(6.8%)**
Planning and Development	-	14,538	-	14,538	-	15,595	-	(6.8%)
Road Transport	10,000	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**55,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	10,000	-	-	-	-	-	-	-
Water	30,000	-	-	-	-	-	-	-
Waste Water Management	15,000	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**2,365**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**871,443**	**228,513**	**26.2%**	**228,513**	**26.2%**	**200,153**	**25.0%**	**14.2%**
Property rates, penalties and collection charges	132,629	26,783	20.2%	26,783	20.2%	-	-	(100.0%)
Service charges	341,954	80,122	23.4%	80,122	23.4%	-	-	(100.0%)
Other revenue	**136,240**	**17,390**	**12.8%**	**17,390**	**12.8%**	**120,673**	**1,239.4%**	**(85.6%)**
Government - operating	150,631	63,379	42.1%	63,379	42.1%	56,019	41.1%	13.1%
Government - capital	72,914	36,013	49.4%	36,013	49.4%	23,461	33.9%	53.5%
Interest	37,075	4,818	13.0%	4,818	13.0%	-	-	(100.0%)
Dividends	-	10	-	10	-	-	-	(100.0%)
Payments	**(519,305)**	**(233,798)**	**45.0%**	**(233,798)**	**45.0%**	**(201,600)**	**37.6%**	**16.0%**
Suppliers and employees	(510,805)	(233,067)	45.6%	(233,067)	45.6%	(201,600)	38.4%	15.6%
Finance charges	(8,500)	(731)	8.6%	(731)	8.6%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**352,138**	**(5,285)**	**(1.5%)**	**(5,285)**	**(1.5%)**	**(1,446)**	**(.5%)**	**265.4%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(72,914)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(72,914)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(72,914)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**279,224**	**(5,285)**	**(1.9%)**	**(5,285)**	**(1.9%)**	**(1,446)**	**(.7%)**	**265.4%**
Cash/cash equivalents at the year begin:	-	(3,515)	-	(3,515)	-	729	.4%	(581.8%)
Cash/cash equivalents at the year end:	**279,224**	**(8,800)**	**(3.2%)**	**(8,800)**	**(3.2%)**	**(717)**	**(.2%)**	**1,127.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7,641	4.1%	4,987	2.7%	4,126	2.2%	170,643	91.1%	187,398	22.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15,533	42.4%	4,302	11.8%	2,409	6.6%	14,360	39.2%	36,604	4.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8,191	6.3%	4,623	3.5%	37,063	28.4%	80,659	61.8%	130,537	15.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5,121	4.5%	3,649	3.2%	3,263	2.9%	101,301	89.4%	113,335	13.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4,372	3.1%	3,699	2.7%	3,547	2.5%	127,842	91.7%	139,460	17.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4,513	2.4%	4,147	2.2%	4,079	2.1%	179,061	93.4%	191,800	23.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	639	2.8%	627	2.7%	454	2.0%	21,446	92.6%	23,166	2.8%	-	-	-	-
Total By Income Source	**46,011**	**5.6%**	**26,034**	**3.2%**	**54,942**	**6.7%**	**695,312**	**84.6%**	**822,300**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4,439	13.2%	8,261	24.5%	6,543	19.4%	14,499	43.0%	33,743	4.1%	-	-	-	-
Commercial	19,141	18.4%	4,085	3.9%	6,261	6.0%	74,815	71.7%	104,302	12.7%	-	-	-	-
Households	22,404	3.6%	16,842	2.7%	15,002	2.4%	568,321	91.3%	622,569	75.7%	-	-	-	-
Other	27	-	(3,154)	(5.1%)	27,136	44.0%	37,677	61.1%	61,686	7.5%	-	-	-	-
Total By Customer Group	**46,011**	**5.6%**	**26,034**	**3.2%**	**54,942**	**6.7%**	**695,312**	**84.6%**	**822,300**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	11,531	5.3%	-	-	18,104	8.3%	188,362	86.4%	217,997	63.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7,834	57.1%	3,425	24.9%	2,361	17.2%	111	.8%	13,731	4.0%
Auditor-General	1,153	65.5%	596	33.9%	12	.7%	-	-	1,761	.5%
Other	3,065	2.7%	2,267	2.0%	12,988	11.5%	94,420	83.8%	112,740	32.6%
Total	**23,584**	**6.8%**	**6,288**	**1.8%**	**33,465**	**9.7%**	**282,893**	**81.7%**	**346,230**	**100.0%**

Contact Details

Municipal Manager	Mr Busa Molatseli	058 303 5732
Financial Manager	Mr Khiba	058 303 5732

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NKETOANA (FS193)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**332,096**	**104,281**	**31.4%**	**104,281**	**31.4%**	**94,341**	**31.1%**	**10.5%**
Property rates	21,273	5,959	28.0%	5,959	28.0%	(262)	(1.3%)	(2,373.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	53,727	7,857	14.6%	7,857	14.6%	10,915	21.9%	(28.0%)
Service charges - water revenue	56,375	18,327	32.5%	18,327	32.5%	15,935	31.0%	15.0%
Service charges - sanitation revenue	22,810	7,540	33.1%	7,540	33.1%	6,646	31.4%	13.5%
Service charges - refuse revenue	22,191	7,581	34.2%	7,581	34.2%	6,706	33.2%	13.0%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	618	128	20.6%	128	20.6%	84	21.3%	52.2%
Interest earned - external investments	1,395	33	2.4%	33	2.4%	5	.4%	624.6%
Interest earned - outstanding debtors	42,201	10,664	25.3%	10,664	25.3%	9,592	24.3%	11.2%
Dividends received	-	-	-	-	-	-	-	-
Fines	650	3	.5%	3	.5%	12	3.5%	(72.3%)
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	90,367	38,015	42.1%	38,015	42.1%	34,987	42.4%	8.7%
Other own revenue	20,488	8,174	39.9%	8,174	39.9%	9,219	55.0%	(11.3%)
Gains on disposal of PPE	-	-	-	-	-	503	-	(100.0%)
Operating Expenditure	**356,990**	**68,252**	**19.1%**	**68,252**	**19.1%**	**98,074**	**29.1%**	**(30.4%)**
Employee related costs	105,020	25,817	24.6%	25,817	24.6%	23,530	25.1%	9.7%
Remuneration of councillors	10,166	2,076	20.4%	2,076	20.4%	2,167	23.9%	(4.2%)
Debt impairment	55,027	-	-	-	-	26,339	52.8%	(100.0%)
Depreciation and asset impairment	58,873	14,718	25.0%	14,718	25.0%	14,918	25.0%	(1.3%)
Finance charges	17,845	4	-	4	-	2,745	15.4%	(99.8%)
Bulk purchases	53,861	-	-	-	-	7,551	15.0%	(100.0%)
Other Materials	9,010	2,006	22.3%	2,006	22.3%	2,316	22.7%	(13.4%)
Contracted services	7,130	338	4.7%	338	4.7%	2,886	31.5%	(88.3%)
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	40,058	21,834	54.5%	21,834	54.5%	15,622	42.2%	39.8%
Loss on disposal of PPE	-	1,458	-	1,458	-	-	-	(100.0%)
Surplus/(Deficit)	**(24,894)**	**36,029**		**36,029**		**(3,733)**		
Transfers recognised - capital	64,927	8,334	12.8%	8,334	12.8%	26,715	27.1%	(68.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**40,033**	**44,363**		**44,363**		**22,982**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**40,033**	**44,363**		**44,363**		**22,982**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**40,033**	**44,363**		**44,363**		**22,982**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**40,033**	**44,363**		**44,363**		**22,982**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**64,927**	**5,066**	**7.8%**	**5,066**	**7.8%**	**7,487**	**7.6%**	**(32.3%)**
National Government	64,927	5,066	7.8%	5,066	7.8%	7,237	7.3%	(30.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**64,927**	**5,066**	**7.8%**	**5,066**	**7.8%**	**7,237**	**7.3%**	**(30.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	250	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**64,927**	**5,066**	**7.8%**	**5,066**	**7.8%**	**7,487**	**7.6%**	**(32.3%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**639**	**-**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	19	-	(100.0%)
Corporate Services	-	-	-	-	-	620	-	(100.0%)
Community and Public Safety	**1,205**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	1,205	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**8,568**	**4,416**	**51.5%**	**4,416**	**51.5%**	**6,306**	**45.6%**	**(30.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	8,568	4,416	51.5%	4,416	51.5%	6,306	45.6%	(30.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**55,154**	**650**	**1.2%**	**650**	**1.2%**	**542**	**.7%**	**19.8%**
Electricity	1,547	-	-	-	-	-	-	-
Water	24,691	-	-	-	-	156	.3%	(100.0%)
Waste Water Management	28,491	650	2.3%	650	2.3%	-	-	(100.0%)
Waste Management	425	-	-	-	-	386	5.0%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**340,806**	**68,095**	**20.0%**	**68,095**	**20.0%**	**76,840**	**22.7%**	**(11.4%)**
Property rates, penalties and collection charges	15,801	2,923	18.5%	2,923	18.5%	1,546	10.9%	89.1%
Service charges	115,254	12,018	10.4%	12,018	10.4%	15,302	15.3%	(21.5%)
Other revenue	**21,720**	**4,686**	**21.6%**	**4,686**	**21.6%**	**4,261**	**30.4%**	**10.0%**
Government - operating	90,367	38,510	42.6%	38,510	42.6%	35,234	42.7%	9.3%
Government - capital	64,927	9,584	14.8%	9,584	14.8%	19,933	20.2%	(51.9%)
Interest	32,737	374	1.1%	374	1.1%	563	1.9%	(33.5%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(258,542)**	**(61,085)**	**23.6%**	**(61,085)**	**23.6%**	**(52,738)**	**22.4%**	**15.8%**
Suppliers and employees	(240,697)	(61,085)	25.4%	(61,085)	25.4%	(52,738)	24.2%	15.8%
Finance charges	(17,845)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**82,264**	**7,010**	**8.5%**	**7,010**	**8.5%**	**24,103**	**23.4%**	**(70.9%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(64,927)**	**(4,758)**	**7.3%**	**(4,758)**	**7.3%**	**(13,865)**	**14.0%**	**(65.7%)**
Capital assets	(64,927)	(4,758)	7.3%	(4,758)	7.3%	(13,865)	14.0%	(65.7%)
Net Cash from/(used) Investing Activities	**(64,927)**	**(4,758)**	**7.3%**	**(4,758)**	**7.3%**	**(13,865)**	**14.0%**	**(65.7%)**
Cash Flow from Financing Activities								
Receipts	**165**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	165	-	-	-	-	-	-	-
Payments	**(2,400)**	**-**	**-**	**-**	**-**	**(3,000)**	**617.3%**	**(100.0%)**
Repayment of borrowing	(2,400)	-	-	-	-	(3,000)	617.3%	(100.0%)
Net Cash from/(used) Financing Activities	**(2,235)**	**-**	**-**	**-**	**-**	**(3,000)**	**879.5%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**15,102**	**2,252**	**14.9%**	**2,252**	**14.9%**	**7,237**	**186.2%**	**(68.9%)**
Cash/cash equivalents at the year begin:	(2,480)	20,190	(814.0%)	20,190	(814.0%)	2,527	100.0%	699.0%
Cash/cash equivalents at the year end:	**12,622**	**22,442**	**177.8%**	**22,442**	**177.8%**	**9,764**	**152.3%**	**129.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3,644	3.7%	2,940	3.0%	2,417	2.4%	89,970	90.9%	98,971	22.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2,945	33.7%	425	4.9%	259	3.0%	5,121	58.5%	8,749	2.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1,485	4.7%	2,288	7.3%	1,350	4.3%	26,378	83.7%	31,501	7.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2,003	3.8%	1,417	2.7%	1,256	2.4%	47,748	91.1%	52,423	11.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,916	3.3%	1,596	2.7%	1,454	2.5%	53,377	91.5%	58,343	13.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	275	100.0%	275	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5,586	2.9%	4,266	2.2%	4,439	2.3%	181,039	92.7%	195,331	43.8%	-	-	-	-
Total By Income Source	**17,580**	**3.9%**	**12,932**	**2.9%**	**11,174**	**2.5%**	**403,909**	**90.6%**	**445,594**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	717	8.3%	501	5.8%	1,197	13.9%	6,215	72.0%	8,630	1.9%	-	-	-	-
Commercial	4,815	31.5%	463	3.0%	275	1.8%	9,751	63.7%	15,305	3.4%	-	-	-	-
Households	9,995	2.9%	8,822	2.6%	8,074	2.3%	317,690	92.2%	344,581	77.3%	-	-	-	-
Other	2,053	2.7%	3,146	4.1%	1,628	2.1%	70,252	91.1%	77,078	17.3%	-	-	-	-
Total By Customer Group	**17,580**	**3.9%**	**12,932**	**2.9%**	**11,174**	**2.5%**	**403,909**	**90.6%**	**445,594**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	6,711	3.3%	9,126	4.5%	8,986	4.4%	178,342	87.8%	203,165	104.6%
Bulk Water	-	-	-	-	-	-	1,088	100.0%	1,088	.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	28	2.0%	406	28.9%	-	-	971	69.1%	1,406	.7%
Auditor-General	-	-	418	15.7%	-	-	2,249	84.3%	2,666	1.4%
Other	(4,947)	34.9%	(9,096)	64.2%	(7,617)	53.7%	7,486	(52.8%)	(14,174)	(7.3%)
Total	**1,793**	**.9%**	**854**	**.4%**	**1,368**	**.7%**	**190,136**	**97.9%**	**194,151**	**100.0%**

Contact Details

Municipal Manager	Mr MZWANDILE PENWELL MANZI	058 863 2811
Financial Manager	Mr XOLANI MALINDI	058 863 2811

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MALUTI-A-PHOFUNG (FS194)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**1,588,951**	**345,522**	**21.7%**	**345,522**	**21.7%**	**262,498**	**15.3%**	**31.6%**
Property rates	207,596	28,364	13.7%	28,364	13.7%	-	-	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	376,253	38,343	10.2%	38,343	10.2%	25,961	4.7%	47.7%
Service charges - water revenue	83,014	7,806	9.4%	7,806	9.4%	-	-	(100.0%)
Service charges - sanitation revenue	44,072	4,044	9.2%	4,044	9.2%	-	-	(100.0%)
Service charges - refuse revenue	36,921	3,643	9.9%	3,643	9.9%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1,346	-	-	-	-	-	-	-
Interest earned - external investments	2,900	173	6.0%	173	6.0%	255	8.8%	(32.4%)
Interest earned - outstanding debtors	33,708	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	14,853	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	547,804	226,681	41.4%	226,681	41.4%	209,187	41.5%	8.4%
Other own revenue	240,484	36,469	15.2%	36,469	15.2%	27,095	11.4%	34.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**2,121,951**	**598,064**	**28.2%**	**598,064**	**28.2%**	**328,623**	**14.6%**	**82.0%**
Employee related costs	489,671	94,079	19.2%	94,079	19.2%	83,456	18.3%	12.7%
Remuneration of councillors	24,758	6,980	28.2%	6,980	28.2%	5,979	25.6%	16.7%
Debt impairment	250,000	-	-	-	-	-	-	-
Depreciation and asset impairment	270,940	-	-	-	-	-	-	-
Finance charges	8,960	-	-	-	-	-	-	-
Bulk purchases	631,596	242,119	38.3%	242,119	38.3%	217,373	35.7%	11.4%
Other Materials	79,450	-	-	-	-	-	-	-
Contracted services	71,842	28,013	39.0%	28,013	39.0%	6,238	7.6%	349.1%
Transfers and grants	127,094	33,573	26.4%	33,573	26.4%	-	-	(100.0%)
Other expenditure	167,639	193,301	115.3%	193,301	115.3%	15,576	5.1%	1,141.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(533,000)**	**(252,542)**		**(252,542)**		**(66,124)**		
Transfers recognised - capital	223,321	81,858	36.7%	81,858	36.7%	73,100	33.9%	12.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(309,679)**	**(170,684)**		**(170,684)**		**6,976**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(309,679)**	**(170,684)**		**(170,684)**		**6,976**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(309,679)**	**(170,684)**		**(170,684)**		**6,976**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(309,679)**	**(170,684)**		**(170,684)**		**6,976**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**230,321**	**41,257**	**17.9%**	**41,257**	**17.9%**	**12,697**	**4.7%**	**224.9%**
National Government	223,321	41,257	18.5%	41,257	18.5%	12,697	5.9%	224.9%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**223,321**	**41,257**	**18.5%**	**41,257**	**18.5%**	**12,697**	**5.9%**	**224.9%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	7,000	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**230,321**	**41,257**	**17.9%**	**41,257**	**17.9%**	**12,697**	**4.7%**	**224.9%**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**61,520**	**10,661**	**17.3%**	**10,661**	**17.3%**	**2,719**	**3.2%**	**292.1%**
Community & Social Services	45,532	7,154	15.7%	7,154	15.7%	1,028	1.8%	595.6%
Sport And Recreation	15,988	3,508	21.9%	3,508	21.9%	1,691	6.3%	107.5%
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**38,595**	**10,582**	**27.4%**	**10,582**	**27.4%**	**4,954**	**9.1%**	**113.6%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	38,595	10,582	27.4%	10,582	27.4%	4,954	9.1%	113.6%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**122,240**	**18,022**	**14.7%**	**18,022**	**14.7%**	**3,634**	**3.1%**	**395.9%**
Electricity	29,798	6,855	23.0%	6,855	23.0%	1,166	9.3%	488.0%
Water	52,919	218	.4%	218	.4%	125	.2%	74.9%
Waste Water Management	39,522	10,949	27.7%	10,949	27.7%	2,344	5.4%	367.2%
Waste Management	-	-	-	-	-	-	-	-
Other	**7,966**	**1,992**	**25.0%**	**1,992**	**25.0%**	**1,390**	**16.7%**	**43.2%**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**1,462,475**	**394,060**	**26.9%**	**394,060**	**26.9%**	**385,681**	**25.1%**	**2.2%**
Property rates, penalties and collection charges	103,798	1,812	1.7%	1,812	1.7%	-	-	(100.0%)
Service charges	342,969	33,105	9.7%	33,105	9.7%	35,411	7.7%	(6.5%)
Other revenue	**221,749**	**50,432**	**22.7%**	**50,432**	**22.7%**	**67,605**	**33.7%**	**(25.4%)**
Government - operating	547,804	226,681	41.4%	226,681	41.4%	209,187	41.5%	8.4%
Government - capital	223,321	81,858	36.7%	81,858	36.7%	73,100	33.9%	12.0%
Interest	22,835	173	.8%	173	.8%	378	1.6%	(54.3%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(1,223,000)**	**(255,813)**	**20.9%**	**(255,813)**	**20.9%**	**(390,224)**	**30.3%**	**(34.4%)**
Suppliers and employees	(1,087,036)	(216,093)	19.9%	(216,093)	19.9%	(364,624)	31.2%	(40.7%)
Finance charges	(8,870)	-	-	-	-	-	-	-
Transfers and grants	(127,094)	(39,720)	31.3%	(39,720)	31.3%	(25,600)	22.2%	55.2%
Net Cash from/(used) Operating Activities	**239,476**	**138,248**	**57.7%**	**138,248**	**57.7%**	**(4,543)**	**(1.8%)**	**(3,143.0%)**
Cash Flow from Investing Activities								
Receipts	**-**	**(97,342)**	**-**	**(97,342)**	**-**	**87,268**	**-**	**(211.5%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(97,342)	-	(97,342)	-	87,268	-	(211.5%)
Payments	**(230,321)**	**(43,806)**	**19.0%**	**(43,806)**	**19.0%**	**(86,631)**	**35.3%**	**(49.4%)**
Capital assets	(230,321)	(43,806)	19.0%	(43,806)	19.0%	(86,631)	35.3%	(49.4%)
Net Cash from/(used) Investing Activities	**(230,321)**	**(141,148)**	**61.3%**	**(141,148)**	**61.3%**	**638**	**(.3%)**	**(22,240.8%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(4,500)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(4,500)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(4,500)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**4,655**	**(2,900)**	**(62.3%)**	**(2,900)**	**(62.3%)**	**(3,906)**	**1,877.0%**	**(25.7%)**
Cash/cash equivalents at the year begin:	1,500	6,756	450.4%	6,756	450.4%	1,019	12.3%	562.7%
Cash/cash equivalents at the year end:	**6,155**	**3,856**	**62.6%**	**3,856**	**62.6%**	**(2,886)**	**(35.7%)**	**(233.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	7,533	1.9%	382,332	98.1%	389,865	29.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	18,232	7.2%	236,702	92.8%	254,933	19.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	22,204	7.2%	288,214	92.8%	310,418	23.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	3,833	2.5%	148,755	97.5%	152,588	11.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	3,403	2.2%	148,167	97.8%	151,569	11.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	161	.3%	54,329	99.7%	54,489	4.1%	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**55,366**	**4.2%**	**1,258,497**	**95.8%**	**1,313,863**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	23,491	9.3%	229,253	90.7%	252,745	19.2%	-	-	-	-
Commercial	-	-	-	-	17,676	5.9%	280,685	94.1%	298,361	22.7%	-	-	-	-
Households	-	-	-	-	12,667	1.8%	688,913	98.2%	701,580	53.4%	-	-	-	-
Other	-	-	-	-	1,531	2.5%	59,646	97.5%	61,178	4.7%	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**55,366**	**4.2%**	**1,258,497**	**95.8%**	**1,313,863**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	72,341	2.1%	-	-	76,963	2.3%	3,234,070	95.6%	3,383,373	81.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	5,753	23.1%	4,785	19.2%	4,507	18.1%	9,817	39.5%	24,862	.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	483	10.6%	35	.8%	33	.7%	4,010	87.9%	4,561	.1%
Other	128,141	17.8%	147,745	20.5%	140,046	19.5%	303,612	42.2%	719,544	17.4%
Total	**206,718**	**5.0%**	**152,566**	**3.7%**	**221,549**	**5.4%**	**3,551,508**	**85.9%**	**4,132,340**	**100.0%**

Contact Details

Municipal Manager	Mr Acting K Masekoane	058 718 3767
Financial Manager	Ms NP Khumalo	058 718 3741

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: PHUMELELA (FS195)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**126,391**	**11,830**	**9.4%**	**11,830**	**9.4%**	**50,942**	**39.5%**	**(76.8%)**
Property rates	12,557	8,314	66.2%	8,314	66.2%	9,082	71.9%	(8.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	4,614	-	-	-	-	1,593	11.4%	(100.0%)
Service charges - water revenue	10,787	-	-	-	-	2,718	24.2%	(100.0%)
Service charges - sanitation revenue	4,762	-	-	-	-	2,629	37.8%	(100.0%)
Service charges - refuse revenue	7,312	-	-	-	-	2,513	38.7%	(100.0%)
Service charges - other	-	2,339	-	2,339	-	-	-	(100.0%)
Rental of facilities and equipment	316	50	15.8%	50	15.8%	103	2.2%	(51.7%)
Interest earned - external investments	220	-	-	-	-	13	5.8%	(100.0%)
Interest earned - outstanding debtors	10,623	1,073	10.1%	1,073	10.1%	2,122	36.0%	(49.4%)
Dividends received	-	-	-	-	-	-	-	-
Fines	54	-	-	-	-	-	-	-
Licences and permits	27	-	-	-	-	6	22.0%	(100.0%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	70,498	-	-	-	-	30,063	46.3%	(100.0%)
Other own revenue	4,622	53	1.1%	53	1.1%	99	5.2%	(47.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**126,337**	**2,374**	**1.9%**	**2,374**	**1.9%**	**25,143**	**19.5%**	**(90.6%)**
Employee related costs	64,563	24	-	24	-	14,873	24.1%	(99.8%)
Remuneration of councillors	6,268	-	-	-	-	1,370	23.9%	(100.0%)
Debt impairment	4,369	-	-	-	-	-	-	-
Depreciation and asset impairment	2,203	-	-	-	-	-	-	-
Finance charges	1,644	59	3.6%	59	3.6%	-	-	(100.0%)
Bulk purchases	16,283	109	.7%	109	.7%	3,572	19.6%	(96.9%)
Other Materials	-	0	-	0	-	-	-	(100.0%)
Contracted services	2,382	619	26.0%	619	26.0%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	28,625	1,563	5.5%	1,563	5.5%	5,328	18.4%	(70.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**55**	**9,456**		**9,456**		**25,799**		
Transfers recognised - capital	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**55**	**9,456**		**9,456**		**25,799**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**55**	**9,456**		**9,456**		**25,799**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**55**	**9,456**		**9,456**		**25,799**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**55**	**9,456**		**9,456**		**25,799**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**68,698**	**-**	**-**	**-**	**-**	**23,308**	**27.6%**	**(100.0%)**
National Government	68,698	-	-	-	-	23,268	27.6%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**68,698**	**-**	**-**	**-**	**-**	**23,268**	**27.6%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	40	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**68,698**	**-**	**-**	**-**	**-**	**23,308**	**27.6%**	**(100.0%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**40**	**-**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	40	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**3,616**	**-**	**-**	**-**	**-**	**1,684**	**15.0%**	**(100.0%)**
Community & Social Services	2,416	-	-	-	-	-	-	-
Sport And Recreation	1,200	-	-	-	-	1,684	16.5%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**8,231**	**-**	**-**	**-**	**-**	**1,917**	**91.0%**	**(100.0%)**
Planning and Development	1,034	-	-	-	-	-	-	-
Road Transport	7,197	-	-	-	-	1,917	185.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**56,851**	**-**	**-**	**-**	**-**	**19,667**	**27.7%**	**(100.0%)**
Electricity	2,453	-	-	-	-	-	-	-
Water	39,798	-	-	-	-	19,667	28.6%	(100.0%)
Waste Water Management	14,600	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**187,167**	**-**	**-**	**-**	**-**	**56,908**	**28.3%**	**(100.0%)**
Property rates, penalties and collection charges	10,046	-	-	-	-	1,839	18.2%	(100.0%)
Service charges	21,980	-	-	-	-	2,989	9.7%	(100.0%)
Other revenue	**6,272**	**-**	**-**	**-**	**-**	**3,268**	**56.5%**	**(100.0%)**
Government - operating	70,498	-	-	-	-	30,064	46.3%	(100.0%)
Government - capital	68,698	-	-	-	-	18,747	22.2%	(100.0%)
Interest	9,674	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(119,336)**	**-**	**-**	**-**	**-**	**(20,571)**	**17.6%**	**(100.0%)**
Suppliers and employees	(116,948)	-	-	-	-	(20,510)	17.9%	(100.0%)
Finance charges	(2,388)	-	-	-	-	(61)	2.5%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**67,831**	**-**	**-**	**-**	**-**	**36,337**	**43.3%**	**(100.0%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(68,698)**	**-**	**-**	**-**	**-**	**(23,308)**	**27.6%**	**(100.0%)**
Capital assets	(68,698)	-	-	-	-	(23,308)	27.6%	(100.0%)
Net Cash from/(used) Investing Activities	**(68,698)**	**-**	**-**	**-**	**-**	**(23,308)**	**27.6%**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(168)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(168)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(168)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(1,035)**	**-**	**-**	**-**	**-**	**13,029**	**(2,048.5%)**	**(100.0%)**
Cash/cash equivalents at the year begin:	471	-	-	-	-	34,059	6,959.1%	(100.0%)
Cash/cash equivalents at the year end:	**(564)**	**-**	**-**	**-**	**-**	**47,088**	**(32,112.0%)**	**(100.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Bruce William Kannemeyer	058 913 8314
Financial Manager	Mr S A Nyapholi	058 913 8300

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANTSOPA (FS196)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**235,023**	**49,587**	**21.1%**	**49,587**	**21.1%**	**57,583**	**24.8%**	**(13.9%)**
Property rates	15,650	16,665	106.5%	16,665	106.5%	15,199	103.3%	9.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	33,246	638	1.9%	638	1.9%	8,703	21.5%	(92.7%)
Service charges - water revenue	32,556	10,936	33.6%	10,936	33.6%	9,761	28.0%	12.0%
Service charges - sanitation revenue	18,241	4,586	25.1%	4,586	25.1%	6,145	24.8%	(25.4%)
Service charges - refuse revenue	12,899	3,240	25.1%	3,240	25.1%	4,190	24.6%	(22.7%)
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1,112	341	30.7%	341	30.7%	337	31.5%	1.2%
Interest earned - external investments	800	66	8.3%	66	8.3%	327	81.8%	(79.8%)
Interest earned - outstanding debtors	28,000	8,136	29.1%	8,136	29.1%	5,706	22.8%	42.6%
Dividends received	34	-	-	-	-	-	-	-
Fines	1,000	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	80,794	4,719	5.8%	4,719	5.8%	6,848	9.4%	(31.1%)
Other own revenue	10,691	259	2.4%	259	2.4%	368	42.0%	(29.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**229,788**	**44,031**	**19.2%**	**44,031**	**19.2%**	**32,942**	**14.8%**	**33.7%**
Employee related costs	85,949	21,058	24.5%	21,058	24.5%	19,556	24.1%	7.7%
Remuneration of councillors	6,840	1,604	23.4%	1,604	23.4%	1,462	24.1%	9.7%
Debt impairment	21,669	-	-	-	-	-	-	-
Depreciation and asset impairment	4,677	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	40,611	11,205	27.6%	11,205	27.6%	5,124	12.6%	118.7%
Other Materials	14,673	1,535	10.5%	1,535	10.5%	260	5.2%	491.5%
Contracted services	14,292	1,134	7.9%	1,134	7.9%	2,345	18.8%	(51.6%)
Transfers and grants	-	1,890	-	1,890	-	275	-	588.4%
Other expenditure	41,076	5,605	13.6%	5,605	13.6%	3,920	13.9%	43.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**5,236**	**5,557**		**5,557**		**24,641**		
Transfers recognised - capital	58,621	1,023	1.7%	1,023	1.7%	1,397	3.1%	(26.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**63,857**	**6,580**		**6,580**		**26,039**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**63,857**	**6,580**		**6,580**		**26,039**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**63,857**	**6,580**		**6,580**		**26,039**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**63,857**	**6,580**		**6,580**		**26,039**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**63,848**	**9,267**	**14.5%**	**9,267**	**14.5%**	**5,028**	**10.7%**	**84.3%**
National Government	58,621	8,653	14.8%	8,653	14.8%	4,935	11.0%	75.4%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**58,621**	**8,653**	**14.8%**	**8,653**	**14.8%**	**4,935**	**11.0%**	**75.4%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	5,227	614	11.7%	614	11.7%	93	4.9%	561.2%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**63,848**	**9,267**	**14.5%**	**9,267**	**14.5%**	**5,028**	**10.7%**	**84.3%**
Governance and Administration	**1,543**	**518**	**33.5%**	**518**	**33.5%**	**81**	**-**	**542.2%**
Executive & Council	1,356	483	35.6%	483	35.6%	68	-	614.1%
Budget & Treasury Office	188	17	9.2%	17	9.2%	13	-	32.0%
Corporate Services	-	18	-	18	-	-	-	(100.0%)
Community and Public Safety	**14,054**	**86**	**.6%**	**86**	**.6%**	**262**	**44.1%**	**(67.1%)**
Community & Social Services	13,999	86	.6%	86	.6%	262	44.1%	(67.1%)
Sport And Recreation	55	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16,067**	**10**	**.1%**	**10**	**.1%**	**2,849**	**15.3%**	**(99.7%)**
Planning and Development	-	10	-	10	-	-	-	(100.0%)
Road Transport	16,067	-	-	-	-	2,849	15.3%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**32,184**	**8,654**	**26.9%**	**8,654**	**26.9%**	**1,837**	**6.6%**	**371.1%**
Electricity	1,734	-	-	-	-	-	-	-
Water	29,450	7,249	24.6%	7,249	24.6%	1,837	11.5%	294.7%
Waste Water Management	1,000	1,405	140.5%	1,405	140.5%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**271,975**	**66,168**	**24.3%**	**66,168**	**24.3%**	**75,239**	**29.0%**	**(12.1%)**
Property rates, penalties and collection charges	13,650	2,246	16.5%	2,246	16.5%	1,701	12.8%	32.0%
Service charges	84,203	18,068	21.5%	18,068	21.5%	15,309	13.6%	18.0%
Other revenue	**12,603**	**212**	**1.7%**	**212**	**1.7%**	**684**	**55.8%**	**(69.1%)**
Government - operating	80,794	33,669	41.7%	33,669	41.7%	33,194	45.8%	1.4%
Government - capital	58,621	11,927	20.3%	11,927	20.3%	22,087	49.0%	(46.0%)
Interest	22,070	46	.2%	46	.2%	2,232	14.5%	(97.9%)
Dividends	34	-	-	-	-	33	162.7%	(100.0%)
Payments	**(162,679)**	**(50,078)**	**30.8%**	**(50,078)**	**30.8%**	**(55,536)**	**29.6%**	**(9.8%)**
Suppliers and employees	(162,679)	(50,075)	30.8%	(50,075)	30.8%	(55,536)	29.6%	(9.8%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	(3)	-	(3)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**109,296**	**16,090**	**14.7%**	**16,090**	**14.7%**	**19,703**	**27.4%**	**(18.3%)**
Cash Flow from Investing Activities								
Receipts	**-**	**(3,073)**	**-**	**(3,073)**	**-**	**(13,671)**	**-**	**(77.5%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	(13,671)	-	(100.0%)
Decrease (increase) in non-current investments	-	(3,073)	-	(3,073)	-	-	-	(100.0%)
Payments	**(63,848)**	**(19,068)**	**29.9%**	**(19,068)**	**29.9%**	**(6,160)**	**13.1%**	**209.5%**
Capital assets	(63,848)	(19,068)	29.9%	(19,068)	29.9%	(6,160)	13.1%	209.5%
Net Cash from/(used) Investing Activities	**(63,848)**	**(22,141)**	**34.7%**	**(22,141)**	**34.7%**	**(19,831)**	**42.2%**	**11.6%**
Cash Flow from Financing Activities								
Receipts	**-**	**(1,602)**	**-**	**(1,602)**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(1,602)	-	(1,602)	-	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**(1,602)**	**-**	**(1,602)**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**45,447**	**(7,653)**	**(16.8%)**	**(7,653)**	**(16.8%)**	**(128)**	**(.5%)**	**5,865.4%**
Cash/cash equivalents at the year begin:	100	2,271	2,270.5%	2,271	2,270.5%	(120)	.6%	(1,992.8%)
Cash/cash equivalents at the year end:	**45,547**	**(5,383)**	**(11.8%)**	**(5,383)**	**(11.8%)**	**(248)**	**(10.7%)**	**2,068.3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5,681	4.5%	4,658	3.7%	4,275	3.4%	112,493	88.5%	127,106	34.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	744	3.6%	513	2.5%	1,266	6.1%	18,268	87.9%	20,792	5.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1,515	4.4%	559	1.6%	832	2.4%	31,318	91.5%	34,225	9.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3,052	2.9%	2,659	2.5%	2,516	2.4%	97,533	92.2%	105,760	28.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2,131	2.8%	1,793	2.4%	1,691	2.2%	70,623	92.6%	76,238	20.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	70	1.7%	62	1.5%	153	3.6%	3,968	93.3%	4,253	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	64	1.4%	47	1.1%	54	1.2%	4,240	96.3%	4,405	1.2%	-	-	-	-
Total By Income Source	**13,257**	**3.6%**	**10,292**	**2.8%**	**10,786**	**2.9%**	**338,445**	**90.8%**	**372,779**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	421	3.2%	356	2.7%	848	6.5%	11,439	87.6%	13,065	3.5%	-	-	-	-
Commercial	1,105	5.6%	589	3.0%	602	3.0%	17,542	88.4%	19,837	5.3%	-	-	-	-
Households	11,730	3.5%	9,346	2.8%	9,336	2.7%	309,436	91.1%	339,849	91.2%	-	-	-	-
Other	0	1.2%	0	1.2%	1	2.2%	27	95.3%	28	-	-	-	-	-
Total By Customer Group	**13,257**	**3.6%**	**10,292**	**2.8%**	**10,786**	**2.9%**	**338,445**	**90.8%**	**372,779**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	1,836	1.2%	9,083	6.1%	138,101	92.7%	149,019	87.4%
Bulk Water	-	-	-	-	-	-	10	100.0%	10	-
PAYE deductions	968	15.0%	-	-	-	-	5,476	85.0%	6,445	3.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1,081	100.0%	-	-	-	-	-	-	1,081	.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3	.8%	1	.2%	2	.5%	361	98.5%	366	.2%
Auditor-General	-	-	-	-	-	-	1,921	100.0%	1,921	1.1%
Other	(403)	(3.4%)	1,631	13.9%	506	4.3%	9,977	85.2%	11,711	6.9%
Total	**1,648**	**1.0%**	**3,467**	**2.0%**	**9,591**	**5.6%**	**155,846**	**91.4%**	**170,552**	**100.0%**

Contact Details

Municipal Manager	Mr T P Masejane	051 924 0654
Financial Manager	Mr A M Makoae	051 924 0654

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: THABO MOFUTSANYANA (DC19)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**126,302**	**54,391**	**43.1%**	**54,391**	**43.1%**	**48,563**	**22.1%**	**12.0%**
Property rates	-	-		-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-
Interest earned - external investments	1,130	305	27.0%	305	27.0%	307	21.6%	(.7%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	120,482	54,077	44.9%	54,077	44.9%	48,217	22.4%	12.2%
Other own revenue	4,690	8	.2%	8	.2%	39	1.2%	(79.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**119,939**	**28,410**	**23.7%**	**28,410**	**23.7%**	**32,379**	**14.7%**	**(12.3%)**
Employee related costs	63,869	15,444	24.2%	15,444	24.2%	15,035	26.8%	2.7%
Remuneration of councillors	10,549	2,724	25.8%	2,724	25.8%	2,454	26.3%	11.0%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4,670	-	-	-	-	-	-	-
Finance charges	86	18	20.9%	18	20.9%	10	12.2%	80.5%
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	1,270	541	42.6%	541	42.6%	605	23.5%	(10.4%)
Contracted services	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	39,495	9,682	24.5%	9,682	24.5%	14,276	9.6%	(32.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**6,363**	**25,981**		**25,981**		**16,185**		
Transfers recognised - capital	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**6,363**	**25,981**		**25,981**		**16,185**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**6,363**	**25,981**		**25,981**		**16,185**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**6,363**	**25,981**		**25,981**		**16,185**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**6,363**	**25,981**		**25,981**		**16,185**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**800**	**2,558**	**319.7%**	**2,558**	**319.7%**	**-**	**-**	**(100.0%)**
National Government	800	2,558	319.7%	2,558	319.7%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**800**	**2,558**	**319.7%**	**2,558**	**319.7%**	**-**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**800**	**2,558**	**319.7%**	**2,558**	**319.7%**	**-**	**-**	**(100.0%)**
Governance and Administration	**725**	**2,558**	**352.8%**	**2,558**	**352.8%**	**-**	**-**	**(100.0%)**
Executive & Council	25	-	-	-	-	-	-	-
Budget & Treasury Office	650	877	134.9%	877	134.9%	-	-	(100.0%)
Corporate Services	50	1,681	3,361.5%	1,681	3,361.5%	-	-	(100.0%)
Community and Public Safety	**75**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	75	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**126,302**	**55,230**	**43.7%**	**55,230**	**43.7%**	**49,589**	**22.9%**	**11.4%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	**4,690**	**847**	**18.1%**	**847**	**18.1%**	**802**	**398.1%**	**5.7%**
Government - operating	120,482	54,077	44.9%	54,077	44.9%	48,480	22.5%	11.5%
Government - capital	-	-	-	-	-	-	-	-
Interest	1,130	305	27.0%	305	27.0%	307	21.6%	(.7%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(115,269)**	**(33,152)**	**28.8%**	**(33,152)**	**28.8%**	**(32,397)**	**15.0%**	**2.3%**
Suppliers and employees	(115,183)	(33,134)	28.8%	(33,134)	28.8%	(32,382)	15.0%	2.3%
Finance charges	(86)	(18)	20.9%	(18)	20.9%	(15)	18.2%	21.2%
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**11,033**	**22,078**	**200.1%**	**22,078**	**200.1%**	**17,192**	**7,118.9%**	**28.4%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(800)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(800)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(800)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**10,233**	**22,078**	**215.8%**	**22,078**	**215.8%**	**17,192**	**-**	**28.4%**
Cash/cash equivalents at the year begin:	-	770	-	770	-	249	-	208.9%
Cash/cash equivalents at the year end:	**10,233**	**22,849**	**223.3%**	**22,849**	**223.3%**	**17,442**	**-**	**31.0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	321	8.0%	10	.3%	10	.3%	3,679	91.5%	4,021	100.0%	-	-	2,561	64.0%
Total By Income Source	**321**	**8.0%**	**10**	**.3%**	**10**	**.3%**	**3,679**	**91.5%**	**4,021**	**100.0%**	**-**	**-**	**2,561**	**64.0%**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	321	8.0%	10	.3%	10	.3%	3,679	91.5%	4,021	100.0%	-	-	2,561	64.0%
Total By Customer Group	**321**	**8.0%**	**10**	**.3%**	**10**	**.3%**	**3,679**	**91.5%**	**4,021**	**100.0%**	**-**	**-**	**2,561**	**64.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1,086	100.0%	-	-	-	-	-	-	1,086	40.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	125	14.1%	-	-	762	85.9%	886	32.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	87	11.8%	-	-	-	-	649	88.2%	735	27.2%
Total	**1,172**	**43.3%**	**125**	**4.6%**	**-**	**-**	**1,410**	**52.1%**	**2,707**	**100.0%**

Contact Details

Municipal Manager	Ms Takatso P M Lebenya	058 718 1000
Financial Manager	Ms NL Gqoli	058 718 1000

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOQHAKA (FS201)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**807,166**	**221,785**	**27.5%**	**221,785**	**27.5%**	**208,355**	**26.5%**	**6.4%**
Property rates	70,608	20,665	29.3%	20,665	29.3%	18,906	26.6%	9.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	306,319	69,701	22.8%	69,701	22.8%	69,832	22.4%	(.2%)
Service charges - water revenue	119,113	26,662	22.4%	26,662	22.4%	24,435	23.1%	9.1%
Service charges - sanitation revenue	41,922	10,175	24.3%	10,175	24.3%	9,449	19.9%	7.7%
Service charges - refuse revenue	33,925	7,163	21.1%	7,163	21.1%	7,014	17.6%	2.1%
Service charges - other	-	-	-	-	-	0	-	(100.0%)
Rental of facilities and equipment	9,003	1,746	19.4%	1,746	19.4%	1,510	19.1%	15.6%
Interest earned - external investments	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	19,764	5,874	29.7%	5,874	29.7%	5,164	30.2%	13.7%
Dividends received	1,420	78	5.5%	78	5.5%	88	-	(12.0%)
Fines	5,976	362	6.1%	362	6.1%	352	11.9%	2.7%
Licences and permits	0	0	14.7%	0	14.7%	0	-	(67.6%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	188,893	77,143	40.8%	77,143	40.8%	68,372	41.0%	12.8%
Other own revenue	10,222	2,215	21.7%	2,215	21.7%	3,233	23.6%	(31.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**790,573**	**86,828**	**11.0%**	**86,828**	**11.0%**	**102,782**	**13.3%**	**(15.5%)**
Employee related costs	267,549	43,655	16.3%	43,655	16.3%	62,098	26.0%	(29.7%)
Remuneration of councillors	18,192	3,217	17.7%	3,217	17.7%	4,262	22.6%	(24.5%)
Debt impairment	10,133	-	-	-	-	27	.4%	(100.0%)
Depreciation and asset impairment	32,881	-	-	-	-	-	-	-
Finance charges	3,140	-	-	-	-	520	20.8%	(100.0%)
Bulk purchases	251,237	21,764	8.7%	21,764	8.7%	10,040	4.3%	116.8%
Other Materials	10,706	747	7.0%	747	7.0%	735	-	1.7%
Contracted services	105,811	8,654	8.2%	8,654	8.2%	8,444	28.4%	2.5%
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	90,924	8,791	9.7%	8,791	9.7%	16,658	7.1%	(47.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**16,593**	**134,957**		**134,957**		**105,573**		
Transfers recognised - capital	49,410	(1)	-	(1)	-	6,630	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**66,003**	**134,956**		**134,956**		**112,203**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**66,003**	**134,956**		**134,956**		**112,203**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**66,003**	**134,956**		**134,956**		**112,203**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**66,003**	**134,956**		**134,956**		**112,203**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**66,283**	**9,889**	**14.9%**	**9,889**	**14.9%**	**7,618**	**10.0%**	**29.8%**
National Government	51,817	9,663	18.6%	9,663	18.6%	7,563	11.3%	27.8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**51,817**	**9,663**	**18.6%**	**9,663**	**18.6%**	**7,563**	**11.3%**	**27.8%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	14,466	226	1.6%	226	1.6%	56	.6%	307.2%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**66,283**	**9,889**	**14.9%**	**9,889**	**14.9%**	**7,618**	**10.0%**	**29.8%**
Governance and Administration	**2,658**	**21**	**.8%**	**21**	**.8%**	**1**	**-**	**3,040.3%**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	2,658	2	.1%	2	.1%	-	-	(100.0%)
Corporate Services	-	20	-	20	-	1	-	2,787.4%
Community and Public Safety	**7,093**	**31**	**.4%**	**31**	**.4%**	**18**	**.4%**	**72.8%**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	2,800	-	-	-	-	-	-	-
Public Safety	4,293	31	.7%	31	.7%	18	-	72.8%
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**18,728**	**4,459**	**23.8%**	**4,459**	**23.8%**	**7,158**	**37.5%**	**(37.7%)**
Planning and Development	100	-	-	-	-	-	-	-
Road Transport	18,628	4,459	23.9%	4,459	23.9%	7,158	37.5%	(37.7%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**37,805**	**5,378**	**14.2%**	**5,378**	**14.2%**	**442**	**.9%**	**1,117.6%**
Electricity	2,909	1,115	38.3%	1,115	38.3%	-	-	(100.0%)
Water	14,678	2,189	14.9%	2,189	14.9%	38	.2%	5,674.2%
Waste Water Management	9,785	2,073	21.2%	2,073	21.2%	86	.4%	2,300.6%
Waste Management	10,433	-	-	-	-	317	283.4%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**790,580**	**217,483**	**27.5%**	**217,483**	**27.5%**	**231,158**	**30.4%**	**(5.9%)**
Property rates, penalties and collection charges	63,547	10,378	16.3%	10,378	16.3%	11,578	19.1%	(10.4%)
Service charges	441,162	83,943	19.0%	83,943	19.0%	94,794	22.1%	(11.4%)
Other revenue	**38,220**	**18,533**	**48.5%**	**18,533**	**48.5%**	**18,873**	**86.1%**	**(1.8%)**
Government - operating	188,359	79,608	42.3%	79,608	42.3%	76,017	45.6%	4.7%
Government - capital	49,410	24,326	49.2%	24,326	49.2%	29,581	44.3%	(17.8%)
Interest	9,882	696	7.0%	696	7.0%	314	2.2%	121.3%
Dividends	-	-	-	-	-	-	-	-
Payments	**(726,881)**	**(195,832)**	**26.9%**	**(195,832)**	**26.9%**	**(224,698)**	**32.8%**	**(12.8%)**
Suppliers and employees	(724,212)	(195,832)	27.0%	(195,832)	27.0%	(224,698)	32.9%	(12.8%)
Finance charges	(2,669)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**63,699**	**21,651**	**34.0%**	**21,651**	**34.0%**	**6,459**	**8.8%**	**235.2%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(49,410)**	**(11,341)**	**23.0%**	**(11,341)**	**23.0%**	**(2,088)**	**2.7%**	**443.1%**
Capital assets	(49,410)	(11,341)	23.0%	(11,341)	23.0%	(2,088)	2.7%	443.1%
Net Cash from/(used) Investing Activities	**(49,410)**	**(11,341)**	**23.0%**	**(11,341)**	**23.0%**	**(2,088)**	**2.7%**	**443.1%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(3,200)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(3,200)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(3,200)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**11,089**	**10,310**	**93.0%**	**10,310**	**93.0%**	**4,371**	**(76.1%)**	**135.9%**
Cash/cash equivalents at the year begin:	579	4,754	821.1%	4,754	821.1%	4,704	41.2%	1.1%
Cash/cash equivalents at the year end:	**11,668**	**15,064**	**129.1%**	**15,064**	**129.1%**	**9,075**	**159.6%**	**66.0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	15,562	4.8%	8,556	2.6%	7,333	2.3%	293,977	90.3%	325,428	52.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15,862	34.4%	3,198	6.9%	4,348	9.4%	22,747	49.3%	46,155	7.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3,581	6.7%	1,652	3.1%	7,087	13.3%	41,009	76.9%	53,330	8.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3,863	4.4%	2,650	3.0%	2,515	2.9%	78,973	89.7%	88,001	14.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2,710	4.4%	1,811	2.9%	1,691	2.7%	55,428	89.9%	61,640	10.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,090	2.7%	1,064	2.6%	948	2.4%	37,084	92.3%	40,187	6.5%	-	-	-	-
Total By Income Source	**42,669**	**6.9%**	**18,932**	**3.1%**	**23,922**	**3.9%**	**529,219**	**86.1%**	**614,741**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4,320	14.1%	2,658	8.7%	8,876	29.0%	14,722	48.1%	30,576	5.0%	-	-	-	-
Commercial	15,747	40.1%	2,582	6.6%	2,995	7.6%	17,915	45.7%	39,238	6.4%	-	-	-	-
Households	21,062	4.2%	12,269	2.4%	10,901	2.2%	456,727	91.2%	500,960	81.5%	-	-	-	-
Other	1,540	3.5%	1,423	3.2%	1,150	2.6%	39,854	90.6%	43,967	7.2%	-	-	-	-
Total By Customer Group	**42,669**	**6.9%**	**18,932**	**3.1%**	**23,922**	**3.9%**	**529,219**	**86.1%**	**614,741**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	19,072	7.1%	33,785	12.6%	35,710	13.3%	180,406	67.1%	268,974	89.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8,164	59.3%	4,448	32.3%	1,125	8.2%	32	.2%	13,769	4.6%
Auditor-General	925	31.0%	454	15.2%	23	.8%	1,578	53.0%	2,979	1.0%
Other	364	2.4%	592	4.0%	605	4.1%	13,321	89.5%	14,883	5.0%
Total	**28,526**	**9.5%**	**39,278**	**13.1%**	**37,463**	**12.5%**	**195,337**	**65.0%**	**300,605**	**100.0%**

Contact Details

Municipal Manager	Mr Mncedisi Simon Mqwathi	056 216 9378
Financial Manager	Mr TR Marumo	056 216 9140

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NGWATHE (FS203)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**703,073**	**261,147**	**37.1%**	**261,147**	**37.1%**	**187,148**	**27.4%**	**39.5%**
Property rates	87,335	20,029	22.9%	20,029	22.9%	20,692	24.5%	(3.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	204,732	52,780	25.8%	52,780	25.8%	47,468	24.1%	11.2%
Service charges - water revenue	69,424	61,923	89.2%	61,923	89.2%	16,259	22.0%	280.9%
Service charges - sanitation revenue	45,205	10,327	22.8%	10,327	22.8%	8,953	20.5%	15.3%
Service charges - refuse revenue	39,064	9,460	24.2%	9,460	24.2%	7,965	20.4%	18.8%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3,440	90	2.6%	90	2.6%	74	2.0%	22.6%
Interest earned - external investments	1,473	45	3.1%	45	3.1%	-	-	(100.0%)
Interest earned - outstanding debtors	51,138	11,739	23.0%	11,739	23.0%	2,519	39.5%	366.0%
Dividends received	-	-	-	-	-	-	-	-
Fines	1,052	139	13.2%	139	13.2%	192	10.7%	(27.8%)
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	194,555	94,303	48.5%	94,303	48.5%	82,399	48.5%	14.4%
Other own revenue	5,655	312	5.5%	312	5.5%	627	1.0%	(50.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**835,706**	**139,937**	**16.7%**	**139,937**	**16.7%**	**42,107**	**5.4%**	**232.3%**
Employee related costs	218,950	53,539	24.5%	53,539	24.5%	16,454	8.0%	225.4%
Remuneration of councillors	15,239	3,553	23.3%	3,553	23.3%	-	-	(100.0%)
Debt impairment	71,737	-	-	-	-	-	-	-
Depreciation and asset impairment	68,959	-	-	-	-	191	.3%	(100.0%)
Finance charges	210	-	-	-	-	664	.6%	(100.0%)
Bulk purchases	247,597	44,378	17.9%	44,378	17.9%	6,708	4.3%	561.6%
Other Materials	27,848	18,480	66.4%	18,480	66.4%	-	-	(100.0%)
Contracted services	31,628	7,121	22.5%	7,121	22.5%	4,478	20.1%	59.0%
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	153,538	12,867	8.4%	12,867	8.4%	10,094	9.9%	27.5%
Loss on disposal of PPE	-	-	-	-	-	3,518	-	(100.0%)
Surplus/(Deficit)	**(132,633)**	**121,210**		**121,210**		**145,041**		
Transfers recognised - capital	102,164	14,000	13.7%	14,000	13.7%	19,800	22.0%	(29.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(30,469)**	**135,210**		**135,210**		**164,841**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(30,469)**	**135,210**		**135,210**		**164,841**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(30,469)**	**135,210**		**135,210**		**164,841**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(30,469)**	**135,210**		**135,210**		**164,841**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**102,164**	**24,742**	**24.2%**	**24,742**	**24.2%**	**7,244**	**8.0%**	**241.6%**
National Government	102,164	24,742	24.2%	24,742	24.2%	7,244	8.0%	241.6%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**102,164**	**24,742**	**24.2%**	**24,742**	**24.2%**	**7,244**	**8.0%**	**241.6%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**102,164**	**24,742**	**24.2%**	**24,742**	**24.2%**	**7,244**	**8.0%**	**241.6%**
Governance and Administration	**-**	**44**	**-**	**44**	**-**	**93**	**-**	**(52.9%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	44	-	44	-	93	-	(52.9%)
Community and Public Safety	**370**	**13,229**	**3,576.0%**	**13,229**	**3,576.0%**	**791**	**5.6%**	**1,573.1%**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	370	13,229	3,576.0%	13,229	3,576.0%	791	9.1%	1,573.1%
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22,591**	**575**	**2.5%**	**575**	**2.5%**	**3,596**	**23.8%**	**(84.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	22,591	575	2.5%	575	2.5%	3,596	23.8%	(84.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**77,145**	**10,894**	**14.1%**	**10,894**	**14.1%**	**2,763**	**4.7%**	**294.3%**
Electricity	3,000	-	-	-	-	1,548	31.0%	(100.0%)
Water	72,745	10,437	14.3%	10,437	14.3%	-	-	(100.0%)
Waste Water Management	1,400	458	32.7%	458	32.7%	1,215	6.1%	(62.3%)
Waste Management	-	-	-	-	-	-	-	-
Other	**2,058**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**617,228**	**179,478**	**29.1%**	**179,478**	**29.1%**	**166,281**	**24.6%**	**7.9%**
Property rates, penalties and collection charges	58,743	10,913	18.6%	10,913	18.6%	9,968	14.6%	9.5%
Service charges	223,183	43,215	19.4%	43,215	19.4%	44,047	15.6%	(1.9%)
Other revenue	**32,440**	**7,578**	**23.4%**	**7,578**	**23.4%**	**8,827**	**15.0%**	**(14.1%)**
Government - operating	194,555	77,857	40.0%	77,857	40.0%	78,115	46.0%	(.3%)
Government - capital	102,164	38,446	37.6%	38,446	37.6%	24,084	26.7%	59.6%
Interest	6,142	1,469	23.9%	1,469	23.9%	1,240	22.4%	18.4%
Dividends	-	-	-	-	-	-	-	-
Payments	**(583,443)**	**(138,302)**	**23.7%**	**(138,302)**	**23.7%**	**(139,317)**	**24.9%**	**(.7%)**
Suppliers and employees	(582,811)	(138,302)	23.7%	(138,302)	23.7%	(139,247)	28.1%	(.7%)
Finance charges	(631)	(1)	.1%	(1)	.1%	(70)	.1%	(99.2%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**33,785**	**41,176**	**121.9%**	**41,176**	**121.9%**	**26,964**	**23.3%**	**52.7%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(102,164)**	**(32,614)**	**31.9%**	**(32,614)**	**31.9%**	**(10,982)**	**12.2%**	**197.0%**
Capital assets	(102,164)	(32,614)	31.9%	(32,614)	31.9%	(10,982)	12.2%	197.0%
Net Cash from/(used) Investing Activities	**(102,164)**	**(32,614)**	**31.9%**	**(32,614)**	**31.9%**	**(10,982)**	**12.3%**	**197.0%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**(734)**	**91.8%**	**(100.0%)**
Repayment of borrowing	-	-	-	-	-	(734)	91.8%	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**(734)**	**91.8%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(68,379)**	**8,562**	**(12.5%)**	**8,562**	**(12.5%)**	**15,248**	**59.9%**	**(43.8%)**
Cash/cash equivalents at the year begin:	1,565	4,182	267.2%	4,182	267.2%	3,781	37.8%	10.6%
Cash/cash equivalents at the year end:	**(66,813)**	**12,744**	**(19.1%)**	**12,744**	**(19.1%)**	**19,029**	**53.7%**	**(33.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	81,946	37.7%	6,235	2.9%	128,961	59.4%	-	-	217,142	28.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	40,126	31.6%	3,545	2.8%	83,324	65.6%	-	-	126,994	16.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9,287	8.3%	3,101	2.8%	98,940	88.9%	-	-	111,328	14.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7,057	6.4%	3,135	2.9%	99,329	90.7%	-	-	109,521	14.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6,429	7.9%	3,123	3.8%	71,807	88.3%	-	-	81,359	10.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8,356	5.8%	3,908	2.7%	132,379	91.5%	-	-	144,642	19.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2,195	(5.8%)	25	(.1%)	(40,308)	105.8%	-	-	(38,088)	(5.1%)	-	-	-	-
Total By Income Source	**155,394**	**20.6%**	**23,072**	**3.1%**	**574,432**	**76.3%**	**-**	**-**	**752,898**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	15,595	23.3%	2,212	3.3%	49,056	73.4%	-	-	66,863	8.9%	-	-	-	-
Commercial	28,552	20.9%	3,351	2.4%	104,964	76.7%	-	-	136,867	18.2%	-	-	-	-
Households	110,834	18.8%	17,461	3.0%	462,463	78.3%	-	-	590,758	78.5%	-	-	-	-
Other	413	(1.0%)	48	(.1%)	(42,051)	101.1%	-	-	(41,590)	(5.5%)	-	-	-	-
Total By Customer Group	**155,394**	**20.6%**	**23,072**	**3.1%**	**574,432**	**76.3%**	**-**	**-**	**752,898**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	20,469	1.9%	-	-	31,985	3.0%	1,012,953	95.1%	1,065,407	93.4%
Bulk Water	2,594	49.5%	2,647	50.5%	-	-	-	-	5,241	.5%
PAYE deductions	5,718	52.6%	2,761	25.4%	1,595	14.7%	797	7.3%	10,871	1.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2,376	100.0%	-	-	-	-	-	-	2,376	.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13,617	45.3%	4,439	14.8%	11,961	39.8%	21	.1%	30,038	2.6%
Auditor-General	25	2.2%	82	7.0%	1,062	90.9%	-	-	1,169	.1%
Other	168	.7%	198	.8%	233	.9%	24,865	97.6%	25,464	2.2%
Total	**44,967**	**3.9%**	**10,126**	**.9%**	**46,836**	**4.1%**	**1,038,635**	**91.1%**	**1,140,565**	**100.0%**

Contact Details

Municipal Manager	Mr Brian Kannemeyer	056 816 2700
Financial Manager	Mr Hopolang Lebusa	056 816 2700

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: METSIMAHOLO (FS204)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**1,105,406**	**290,350**	**26.3%**	**290,350**	**26.3%**	**261,205**	**24.0%**	**11.2%**
Property rates	140,001	44,468	31.8%	44,468	31.8%	41,784	32.2%	6.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	290,603	70,392	24.2%	70,392	24.2%	59,765	22.5%	17.8%
Service charges - water revenue	382,236	78,458	20.5%	78,458	20.5%	74,881	18.2%	4.8%
Service charges - sanitation revenue	26,802	6,901	25.7%	6,901	25.7%	6,367	28.1%	8.4%
Service charges - refuse revenue	27,985	7,809	27.9%	7,809	27.9%	7,283	18.4%	7.2%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	6,086	1,461	24.0%	1,461	24.0%	414	8.6%	253.1%
Interest earned - external investments	1,300	457	35.1%	457	35.1%	9	.9%	5,244.7%
Interest earned - outstanding debtors	31,509	8,863	28.1%	8,863	28.1%	6,201	21.9%	42.9%
Dividends received	-	-	-	-	-	-	-	-
Fines	16,920	143	.8%	143	.8%	337	2.1%	(57.5%)
Licences and permits	211	19	9.2%	19	9.2%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	168,255	70,060	41.6%	70,060	41.6%	61,413	41.6%	14.1%
Other own revenue	13,497	1,319	9.8%	1,319	9.8%	2,752	13.4%	(52.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**1,092,830**	**242,290**	**22.2%**	**242,290**	**22.2%**	**206,367**	**19.2%**	**17.4%**
Employee related costs	307,178	68,787	22.4%	68,787	22.4%	59,583	22.0%	15.4%
Remuneration of councillors	18,105	4,341	24.0%	4,341	24.0%	16	.1%	27,827.8%
Debt impairment	117,921	28,980	24.6%	28,980	24.6%	30,314	25.0%	(4.4%)
Depreciation and asset impairment	67,920	-	-	-	-	-	-	-
Finance charges	2,715	502	18.5%	502	18.5%	127	2.1%	295.1%
Bulk purchases	386,319	107,829	27.9%	107,829	27.9%	101,025	25.6%	6.7%
Other Materials	29,104	1,902	6.5%	1,902	6.5%	958	2.5%	98.4%
Contracted services	102,926	24,137	23.5%	24,137	23.5%	10,199	29.7%	136.7%
Transfers and grants	1,041	-	-	-	-	2	-	(100.0%)
Other expenditure	59,600	5,812	9.8%	5,812	9.8%	4,144	3.7%	40.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**12,576**	**48,060**		**48,060**		**54,837**		
Transfers recognised - capital	68,247	-	-	-	-	0	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	40,000	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**120,823**	**48,060**		**48,060**		**54,837**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**120,823**	**48,060**		**48,060**		**54,837**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**120,823**	**48,060**		**48,060**		**54,837**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**120,823**	**48,060**		**48,060**		**54,837**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**777,868**	**18,708**	**2.4%**	**18,708**	**2.4%**	**10,707**	**6.4%**	**74.7%**
National Government	108,247	18,708	17.3%	18,708	17.3%	10,707	8.0%	74.7%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	2,500	-	-	-	-	-	-	-
Transfers recognised - capital	**110,747**	**18,708**	**16.9%**	**18,708**	**16.9%**	**10,707**	**8.0%**	**74.7%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	667,121	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**777,868**	**18,708**	**2.4%**	**18,708**	**2.4%**	**10,707**	**6.4%**	**74.7%**
Governance and Administration	**644,277**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	644,277	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**8,380**	**-**	**-**	**-**	**-**	**3,024**	**6.8%**	**(100.0%)**
Community & Social Services	3,389	-	-	-	-	-	-	-
Sport And Recreation	4,229	-	-	-	-	3,024	8.3%	(100.0%)
Public Safety	762	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**20,735**	**12,937**	**62.4%**	**12,937**	**62.4%**	**-**	**-**	**(100.0%)**
Planning and Development	2,760	-	-	-	-	-	-	-
Road Transport	17,975	12,937	72.0%	12,937	72.0%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**104,477**	**5,771**	**5.5%**	**5,771**	**5.5%**	**7,682**	**9.5%**	**(24.9%)**
Electricity	17,270	-	-	-	-	-	-	-
Water	16,500	426	2.6%	426	2.6%	-	-	(100.0%)
Waste Water Management	64,492	5,345	8.3%	5,345	8.3%	7,682	14.0%	(30.4%)
Waste Management	6,215	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**1,025,783**	**285,165**	**27.8%**	**285,165**	**27.8%**	**249,896**	**23.1%**	**14.1%**
Property rates, penalties and collection charges	116,201	26,978	23.2%	26,978	23.2%	26,127	23.7%	3.3%
Service charges	626,800	126,092	20.1%	126,092	20.1%	110,005	16.9%	14.6%
Other revenue	**19,487**	**28,195**	**144.7%**	**28,195**	**144.7%**	**12,599**	**92.0%**	**123.8%**
Government - operating	168,541	70,060	41.6%	70,060	41.6%	61,413	41.6%	14.1%
Government - capital	68,247	32,517	47.6%	32,517	47.6%	38,848	29.2%	(16.3%)
Interest	26,507	1,324	5.0%	1,324	5.0%	905	3.6%	46.3%
Dividends	-	-	-	-	-	-	-	-
Payments	**(924,337)**	**(305,978)**	**33.1%**	**(305,978)**	**33.1%**	**(268,372)**	**29.8%**	**14.0%**
Suppliers and employees	(921,622)	(305,475)	33.1%	(305,475)	33.1%	(267,930)	30.0%	14.0%
Finance charges	(2,715)	(502)	18.5%	(502)	18.5%	(441)	7.3%	13.8%
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**101,446**	**(20,813)**	**(20.5%)**	**(20,813)**	**(20.5%)**	**(18,476)**	**(10.2%)**	**12.7%**
Cash Flow from Investing Activities								
Receipts	**200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	200	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(96,368)**	**(18,708)**	**19.4%**	**(18,708)**	**19.4%**	**(6,332)**	**3.8%**	**195.4%**
Capital assets	(96,368)	(18,708)	19.4%	(18,708)	19.4%	(6,332)	3.8%	195.4%
Net Cash from/(used) Investing Activities	**(96,168)**	**(18,708)**	**19.5%**	**(18,708)**	**19.5%**	**(6,332)**	**3.9%**	**195.4%**
Cash Flow from Financing Activities								
Receipts	**-**	**602**	**-**	**602**	**-**	**1,262**	**40.3%**	**(52.3%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	1,262	40.3%	(100.0%)
Increase (decrease) in consumer deposits	-	602	-	602	-	-	-	(100.0%)
Payments	**(5,511)**	**(780)**	**14.2%**	**(780)**	**14.2%**	**(867)**	**12.5%**	**(10.0%)**
Repayment of borrowing	(5,511)	(780)	14.2%	(780)	14.2%	(867)	12.5%	(10.0%)
Net Cash from/(used) Financing Activities	**(5,511)**	**(178)**	**3.2%**	**(178)**	**3.2%**	**395**	**(10.3%)**	**(145.2%)**
Net Increase/(Decrease) in cash held	**(233)**	**(39,699)**	**17,038.4%**	**(39,699)**	**17,038.4%**	**(24,413)**	**(185.9%)**	**62.6%**
Cash/cash equivalents at the year begin:	12,628	6,229	49.3%	6,229	49.3%	5,987	1,287.6%	4.0%
Cash/cash equivalents at the year end:	**12,395**	**(33,471)**	**(270.0%)**	**(33,471)**	**(270.0%)**	**(18,426)**	**(135.5%)**	**81.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	42,720	5.4%	29,532	3.8%	15,652	2.0%	696,372	88.8%	784,275	58.1%	-	-	16,525	2.0%
Trade and Other Receivables from Exchange Transactions - Electricity	17,492	19.5%	7,698	8.6%	3,316	3.7%	61,167	68.2%	89,673	6.6%	-	-	4,154	5.0%
Receivables from Non-exchange Transactions - Property Rates	9,532	8.8%	6,347	5.8%	8,737	8.0%	84,287	77.4%	108,903	8.1%	-	-	6,023	6.0%
Receivables from Exchange Transactions - Waste Water Management	2,331	5.2%	1,660	3.7%	1,112	2.5%	39,436	88.5%	44,539	3.3%	-	-	1,053	2.0%
Receivables from Exchange Transactions - Waste Management	2,806	4.4%	2,042	3.2%	1,341	2.1%	57,204	90.2%	63,393	4.7%	-	-	1,226	2.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3,043	1.8%	2,950	1.8%	2,863	1.7%	158,104	94.7%	166,959	12.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,223	1.3%	2,144	2.3%	1,067	1.2%	88,028	95.2%	92,462	6.8%	-	-	-	-
Total By Income Source	**79,147**	**5.9%**	**52,372**	**3.9%**	**34,088**	**2.5%**	**1,184,597**	**87.7%**	**1,350,204**	**100.0%**	**-**	**-**	**28,980**	**2.0%**
Debtors Age Analysis By Customer Group														
Organs of State	5,402	13.2%	2,320	5.7%	4,526	11.0%	28,790	70.2%	41,038	3.0%	-	-	-	-
Commercial	27,370	20.1%	16,864	12.4%	4,887	3.6%	87,166	64.0%	136,287	10.1%	-	-	-	-
Households	46,374	4.0%	33,189	2.8%	24,675	2.1%	1,068,640	91.1%	1,172,879	86.9%	-	-	28,980	3.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**79,147**	**5.9%**	**52,372**	**3.9%**	**34,088**	**2.5%**	**1,184,597**	**87.7%**	**1,350,204**	**100.0%**	**-**	**-**	**28,980**	**2.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	18,384	100.0%	-	-	-	-	-	-	18,384	11.2%
Bulk Water	14,178	25.7%	805	1.5%	1,434	2.6%	38,760	70.2%	55,177	33.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	29,177	33.1%	2	-	-	-	59,009	66.9%	88,188	53.7%
Auditor-General	2,224	91.5%	206	8.5%	-	-	-	-	2,429	1.5%
Other	-	-	-	-	-	-	-	-	-	-
Total	**63,963**	**39.0%**	**1,013**	**.6%**	**1,434**	**.9%**	**97,769**	**59.6%**	**164,179**	**100.0%**

Contact Details

Municipal Manager	Mr Stephen Molala	016 973 8313
Financial Manager	Mr Ahmed Lambat	016 973 8312

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MAFUBE (FS205)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**216,749**	**56,878**	**26.2%**	**56,878**	**26.2%**	**65,838**	**32.4%**	**(13.6%)**
Property rates	30,533	5,367	17.6%	5,367	17.6%	7,050	24.5%	(23.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	35,683	6,569	18.4%	6,569	18.4%	5,386	22.0%	22.0%
Service charges - sanitation revenue	16,469	3,727	22.6%	3,727	22.6%	4,141	22.0%	(10.0%)
Service charges - refuse revenue	15,047	2,705	18.0%	2,705	18.0%	3,793	27.7%	(28.7%)
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	152	-	-	-	-	71	22.9%	(100.0%)
Interest earned - external investments	205	-	-	-	-	47	21.7%	(100.0%)
Interest earned - outstanding debtors	26,525	-	-	-	-	7,817	28.5%	(100.0%)
Dividends received	2,885	-	-	-	-	885	25.0%	(100.0%)
Fines	200	-	-	-	-	19	25.0%	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	88,694	38,365	43.3%	38,365	43.3%	35,784	43.0%	7.2%
Other own revenue	355	144	40.7%	144	40.7%	847	33.4%	(82.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**170,848**	**23,197**	**13.6%**	**23,197**	**13.6%**	**42,447**	**19.9%**	**(45.4%)**
Employee related costs	98,786	21,924	22.2%	21,924	22.2%	21,448	25.0%	2.2%
Remuneration of councillors	6,381	1,273	19.9%	1,273	19.9%	1,496	25.0%	(15.0%)
Debt impairment	2,500	-	-	-	-	-	-	-
Depreciation and asset impairment	5,000	-	-	-	-	-	-	-
Finance charges	3,000	-	-	-	-	550	16.7%	(100.0%)
Bulk purchases	4,000	-	-	-	-	3,000	50.0%	(100.0%)
Other Materials	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-
Transfers and grants	10,000	-	-	-	-	2,500	25.0%	(100.0%)
Other expenditure	41,182	-	-	-	-	13,453	23.3%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**45,901**	**33,682**		**33,682**		**23,390**		
Transfers recognised - capital	37,064	8,000	21.6%	8,000	21.6%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**82,965**	**41,682**		**41,682**		**23,390**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**82,965**	**41,682**		**41,682**		**23,390**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**82,965**	**41,682**		**41,682**		**23,390**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**82,965**	**41,682**		**41,682**		**23,390**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**47,061**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
National Government	36,361	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**36,361**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	10,700	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**47,061**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Governance and Administration	**10,500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	2,000	-	-	-	-	-	-	-
Budget & Treasury Office	8,500	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**1,365**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	200	-	-	-	-	-	-	-
Sport And Recreation	1,165	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2,958**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	2,958	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**31,838**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	24,301	-	-	-	-	-	-	-
Waste Water Management	7,536	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**400**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**220,403**	**54,285**	**24.6%**	**54,285**	**24.6%**	**18,148**	**9.5%**	**199.1%**
Property rates, penalties and collection charges	25,783	3,566	13.8%	3,566	13.8%	2,751	9.6%	29.6%
Service charges	42,298	3,653	8.6%	3,653	8.6%	623	4.6%	485.9%
Other revenue	**3,129**	**701**	**22.4%**	**701**	**22.4%**	**9,812**	**336.4%**	**(92.9%)**
Government - operating	88,779	46,365	52.2%	46,365	52.2%	4,962	6.0%	834.5%
Government - capital	37,064	-	-	-	-	-	-	-
Interest	20,695	-	-	-	-	-	-	-
Dividends	2,655	-	-	-	-	-	-	-
Payments	**(178,477)**	**(81,239)**	**45.5%**	**(81,239)**	**45.5%**	**(35,124)**	**21.3%**	**131.3%**
Suppliers and employees	(175,477)	(81,239)	46.3%	(81,239)	46.3%	(35,124)	23.2%	131.3%
Finance charges	(3,000)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**41,926**	**(26,954)**	**(64.3%)**	**(26,954)**	**(64.3%)**	**(16,976)**	**(63.7%)**	**58.8%**
Cash Flow from Investing Activities								
Receipts	**-**	**28,686**	**-**	**28,686**	**-**	**19,665**	**-**	**45.9%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	28,686	-	28,686	-	19,665	-	45.9%
Payments	**(42,061)**	**(1,664)**	**4.0%**	**(1,664)**	**4.0%**	**-**	**-**	**(100.0%)**
Capital assets	(42,061)	(1,664)	4.0%	(1,664)	4.0%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(42,061)**	**27,022**	**(64.2%)**	**27,022**	**(64.2%)**	**19,665**	**(59.4%)**	**37.4%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**(150)**	**-**	**(150)**	**-**	**(150)**	**-**	**-**
Repayment of borrowing	-	(150)	-	(150)	-	(150)	-	-
Net Cash from/(used) Financing Activities	**-**	**(150)**	**-**	**(150)**	**-**	**(150)**	**-**	**-**
Net Increase/(Decrease) in cash held	**(135)**	**(83)**	**61.2%**	**(83)**	**61.2%**	**2,539**	**(39.5%)**	**(103.3%)**
Cash/cash equivalents at the year begin:	528	348	66.0%	348	66.0%	348	-	-
Cash/cash equivalents at the year end:	**393**	**266**	**67.6%**	**266**	**67.6%**	**2,887**	**(45.0%)**	**(90.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4,615	2.4%	5,252	2.7%	4,103	2.1%	182,119	92.9%	196,089	39.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	23	.4%	23	.4%	23	.4%	5,435	98.8%	5,503	1.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1,885	3.6%	1,813	3.5%	1,654	3.2%	46,423	89.7%	51,776	10.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2,535	1.9%	2,506	1.9%	2,521	1.9%	125,240	94.3%	132,802	26.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,896	1.8%	1,876	1.8%	1,884	1.8%	100,158	94.7%	105,814	21.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	0	1.0%	0	1.0%	0	1.0%	2	96.9%	2	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	46	1.2%	44	1.1%	53	1.4%	3,784	96.3%	3,928	.8%	-	-	-	-
Total By Income Source	**11,000**	**2.2%**	**11,515**	**2.3%**	**10,238**	**2.1%**	**463,161**	**93.4%**	**495,914**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1,385	21.5%	161	2.5%	176	2.7%	4,736	73.3%	6,458	1.3%	-	-	-	-
Commercial	852	5.5%	797	5.1%	534	3.4%	13,353	86.0%	15,535	3.1%	-	-	-	-
Households	4,674	1.8%	5,206	2.0%	4,541	1.8%	244,971	94.4%	259,392	52.3%	-	-	-	-
Other	4,088	1.9%	5,351	2.5%	4,987	2.3%	200,102	93.3%	214,529	43.3%	-	-	-	-
Total By Customer Group	**11,000**	**2.2%**	**11,515**	**2.3%**	**10,238**	**2.1%**	**463,161**	**93.4%**	**495,914**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2,400	1.8%	2,045	1.5%	1,797	1.3%	130,069	95.4%	136,311	28.3%
Bulk Water	3,718	1.8%	25	-	25	-	199,954	98.2%	203,721	42.4%
PAYE deductions	1,058	4.5%	-	-	-	-	22,460	95.5%	23,518	4.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1,081	1.7%	1,089	1.7%	1,022	1.6%	60,031	95.0%	63,222	13.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	851	82.0%	187	18.0%	-	-	-	-	1,038	.2%
Other	906	1.7%	359	.7%	482	.9%	51,374	96.7%	53,120	11.0%
Total	**10,013**	**2.1%**	**3,704**	**.8%**	**3,325**	**.7%**	**463,888**	**96.5%**	**480,930**	**100.0%**

Contact Details

Municipal Manager	Mr Mojalefa Joseph Matlole	058 813 9703
Financial Manager	Mr Makoae Amos Makoae	058 813 9703

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: FEZILE DABI (DC20)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**162,225**	**64,359**	**39.7%**	**64,359**	**39.7%**	**123,422**	**81.0%**	**(47.9%)**
Property rates	-	-		-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-
Interest earned - external investments	8,837	1,089	12.3%	1,089	12.3%	504	8.3%	115.9%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	152,376	63,162	41.5%	63,162	41.5%	122,768	84.3%	(48.6%)
Other own revenue	1,012	108	10.6%	108	10.6%	149	24.3%	(27.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**157,187**	**29,213**	**18.6%**	**29,213**	**18.6%**	**14,796**	**9.6%**	**97.4%**
Employee related costs	100,624	22,569	22.4%	22,569	22.4%	7,870	8.2%	186.8%
Remuneration of councillors	7,787	1,843	23.7%	1,843	23.7%	570	7.6%	223.1%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3,500	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	1,776	-	-	-	-	-	-	-
Contracted services	3,405	795	23.4%	795	23.4%	2,652	71.8%	(70.0%)
Transfers and grants	-	1,795	-	1,795	-	16	-	11,008.3%
Other expenditure	40,096	2,210	5.5%	2,210	5.5%	3,688	9.0%	(40.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**5,038**	**35,146**		**35,146**		**108,626**		
Transfers recognised - capital	-	1,532	-	1,532	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**5,038**	**36,678**		**36,678**		**108,626**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**5,038**	**36,678**		**36,678**		**108,626**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**5,038**	**36,678**		**36,678**		**108,626**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**5,038**	**36,678**		**36,678**		**108,626**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**5,038**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
National Government	2,188	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**2,188**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	2,850	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**5,038**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Governance and Administration	**1,250**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	800	-	-	-	-	-	-	-
Budget & Treasury Office	450	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**1,400**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	1,400	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2,388**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	2,188	-	-	-	-	-	-	-
Environmental Protection	200	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**162,225**	**65,891**	**40.6%**	**65,891**	**40.6%**	**63,407**	**41.6%**	**3.9%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	**1,012**	**108**	**10.6%**	**108**	**10.6%**	**236**	**38.3%**	**(54.3%)**
Government - operating	152,376	64,694	42.5%	64,694	42.5%	62,634	43.0%	3.3%
Government - capital	-	-	-	-	-	-	-	-
Interest	8,837	1,089	12.3%	1,089	12.3%	537	8.8%	102.7%
Dividends	-	-	-	-	-	-	-	-
Payments	**(153,687)**	**(29,213)**	**19.0%**	**(29,213)**	**19.0%**	**(23,099)**	**15.4%**	**26.5%**
Suppliers and employees	(153,687)	(27,418)	17.8%	(27,418)	17.8%	(23,021)	15.3%	19.1%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	(1,795)	-	(1,795)	-	(78)	-	2,206.3%
Net Cash from/(used) Operating Activities	**8,538**	**36,678**	**429.6%**	**36,678**	**429.6%**	**40,308**	**1,915.7%**	**(9.0%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(2,850)**	**-**	**-**	**-**	**-**	**(166)**	**22.7%**	**(100.0%)**
Capital assets	(2,850)	-	-	-	-	(166)	22.7%	(100.0%)
Net Cash from/(used) Investing Activities	**(2,850)**	**-**	**-**	**-**	**-**	**(166)**	**22.7%**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**5,688**	**36,678**	**644.8%**	**36,678**	**644.8%**	**40,141**	**2,925.7%**	**(8.6%)**
Cash/cash equivalents at the year begin:	52,000	87,616	168.5%	87,616	168.5%	87,616	140.4%	-
Cash/cash equivalents at the year end:	**57,688**	**124,294**	**215.5%**	**124,294**	**215.5%**	**127,757**	**200.3%**	**(2.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Ms Lindi Molibeli	016 970 8607
Financial Manager	Mr Gcobani Mashiyi	016 970 8625

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF EKURHULENI (EKU)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**35,317,657**	**9,982,187**	**28.3%**	**9,982,187**	**28.3%**	**9,612,346**	**29.8%**	**3.8%**
Property rates	5,615,665	1,377,066	24.5%	1,377,066	24.5%	1,424,919	28.0%	(3.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	13,732,952	4,390,429	32.0%	4,390,429	32.0%	4,260,246	32.7%	3.1%
Service charges - water revenue	4,119,535	1,321,161	32.1%	1,321,161	32.1%	848,285	20.8%	55.7%
Service charges - sanitation revenue	1,594,808	-	-	-	-	305,176	22.5%	(100.0%)
Service charges - refuse revenue	1,338,897	332,214	24.8%	332,214	24.8%	309,470	25.5%	7.3%
Service charges - other	-	(120,235)	-	(120,235)	-	-	-	(100.0%)
Rental of facilities and equipment	127,763	28,923	22.6%	28,923	22.6%	14,372	12.8%	101.2%
Interest earned - external investments	422,568	86,597	20.5%	86,597	20.5%	39,515	9.9%	119.2%
Interest earned - outstanding debtors	523,506	116,620	22.3%	116,620	22.3%	73,919	15.8%	57.8%
Dividends received	92	-	-	-	-	-	-	-
Fines	138,197	28,711	20.8%	28,711	20.8%	35,118	11.7%	(18.2%)
Licences and permits	338,745	79,728	23.5%	79,728	23.5%	76,830	149.3%	3.8%
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	6,014,349	2,037,551	33.9%	2,037,551	33.9%	1,933,889	35.8%	5.4%
Other own revenue	1,350,581	303,421	22.5%	303,421	22.5%	290,508	125.1%	4.4%
Gains on disposal of PPE	-	-	-	-	-	100	2.0%	(100.0%)
Operating Expenditure	**35,256,508**	**8,110,397**	**23.0%**	**8,110,397**	**23.0%**	**7,889,929**	**24.1%**	**2.8%**
Employee related costs	8,708,334	2,049,315	23.5%	2,049,315	23.5%	1,953,475	26.2%	4.9%
Remuneration of councillors	151,062	33,391	22.1%	33,391	22.1%	30,426	21.8%	9.7%
Debt impairment	1,453,081	364,101	25.1%	364,101	25.1%	385,237	24.9%	(5.5%)
Depreciation and asset impairment	2,385,339	231,476	9.7%	231,476	9.7%	517,114	24.9%	(55.2%)
Finance charges	992,048	191,304	19.3%	191,304	19.3%	126,702	15.8%	51.0%
Bulk purchases	13,479,345	4,101,099	30.4%	4,101,099	30.4%	3,699,923	28.6%	10.8%
Other Materials	1,946,750	176,858	9.1%	176,858	9.1%	238,870	6.8%	(26.0%)
Contracted services	4,080,213	573,189	14.0%	573,189	14.0%	577,162	47.0%	(.7%)
Transfers and grants	897,027	140,979	15.7%	140,979	15.7%	129,354	11.6%	9.0%
Other expenditure	1,148,730	248,684	21.6%	248,684	21.6%	231,665	12.0%	7.3%
Loss on disposal of PPE	14,578	-	-	-	-	-	-	-
Surplus/(Deficit)	**61,149**	**1,871,790**		**1,871,790**		**1,722,417**		
Transfers recognised - capital	2,259,169	69,959	3.1%	69,959	3.1%	121,722	5.3%	(42.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2,320,318**	**1,941,749**		**1,941,749**		**1,844,139**		
Taxation	59,989	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**2,260,329**	**1,941,749**		**1,941,749**		**1,844,139**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2,260,329**	**1,941,749**		**1,941,749**		**1,844,139**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2,260,329**	**1,941,749**		**1,941,749**		**1,844,139**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**6,904,213**	**163,315**	**2.4%**	**163,315**	**2.4%**	**377,682**	**5.6%**	**(56.8%)**
National Government	2,242,969	50,557	2.3%	50,557	2.3%	121,722	5.3%	(58.5%)
Provincial Government	8,700	-	-	-	-	159	1.1%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**2,251,669**	**50,557**	**2.2%**	**50,557**	**2.2%**	**121,881**	**5.2%**	**(58.5%)**
Borrowing	3,590,944	61,031	1.7%	61,031	1.7%	176,232	5.1%	(65.4%)
Internally generated funds	1,061,600	51,726	4.9%	51,726	4.9%	79,569	8.6%	(35.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**6,904,213**	**163,315**	**2.4%**	**163,315**	**2.4%**	**377,682**	**5.6%**	**(56.8%)**
Governance and Administration	**1,498,254**	**15,684**	**1.0%**	**15,684**	**1.0%**	**57,505**	**3.8%**	**(72.7%)**
Executive & Council	683,659	6,371	.9%	6,371	.9%	39,753	5.8%	(84.0%)
Budget & Treasury Office	814,144	9,313	1.1%	9,313	1.1%	17,752	2.2%	(47.5%)
Corporate Services	450	-	-	-	-	-	-	-
Community and Public Safety	**1,968,656**	**58,903**	**3.0%**	**58,903**	**3.0%**	**110,985**	**6.4%**	**(46.9%)**
Community & Social Services	278,650	4,969	1.8%	4,969	1.8%	27,604	13.3%	(82.0%)
Sport And Recreation	88,000	567	.6%	567	.6%	5,762	7.1%	(90.2%)
Public Safety	337,240	17,483	5.2%	17,483	5.2%	19,984	5.5%	(12.5%)
Housing	1,222,491	35,193	2.9%	35,193	2.9%	35,260	3.5%	(.2%)
Health	42,275	691	1.6%	691	1.6%	22,374	24.5%	(96.9%)
Economic and Environmental Services	**1,669,048**	**22,337**	**1.3%**	**22,337**	**1.3%**	**64,783**	**4.0%**	**(65.5%)**
Planning and Development	189,250	42	-	42	-	3,524	3.1%	(98.8%)
Road Transport	1,428,498	22,295	1.6%	22,295	1.6%	61,190	4.0%	(63.6%)
Environmental Protection	51,300	-	-	-	-	69	.6%	(100.0%)
Trading Services	**1,768,255**	**66,391**	**3.8%**	**66,391**	**3.8%**	**144,369**	**8.1%**	**(54.0%)**
Electricity	736,700	19,710	2.7%	19,710	2.7%	102,166	14.2%	(80.7%)
Water	481,870	17,573	3.6%	17,573	3.6%	19,236	5.4%	(8.6%)
Waste Water Management	384,185	28,555	7.4%	28,555	7.4%	22,197	4.0%	28.6%
Waste Management	165,500	554	.3%	554	.3%	769	.5%	(28.0%)
Other	**-**	**-**	**-**	**-**	**-**	**40**	**.1%**	**(100.0%)**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**36,160,034**	**9,131,031**	**25.3%**	**9,131,031**	**25.3%**	**7,729,806**	**22.5%**	**18.1%**
Property rates, penalties and collection charges	4,833,913	1,174,746	24.3%	1,174,746	24.3%	975,818	20.2%	20.4%
Service charges	18,823,618	3,566,624	18.9%	3,566,624	18.9%	3,200,178	18.8%	11.5%
Other revenue	**3,968,520**	**249,710**	**6.3%**	**249,710**	**6.3%**	**564,763**	**14.2%**	**(55.8%)**
Government - operating	5,406,054	3,866,774	71.5%	3,866,774	71.5%	2,513,600	46.5%	53.8%
Government - capital	2,259,169	69,959	3.1%	69,959	3.1%	371,851	16.1%	(81.2%)
Interest	868,670	203,218	23.4%	203,218	23.4%	103,598	11.9%	96.2%
Dividends	90	-	-	-	-	-	-	-
Payments	**(29,459,431)**	**(11,116,399)**	**37.7%**	**(11,116,399)**	**37.7%**	**(10,054,589)**	**35.3%**	**10.6%**
Suppliers and employees	(27,570,356)	(10,792,293)	39.1%	(10,792,293)	39.1%	(9,725,758)	36.6%	11.0%
Finance charges	(992,048)	(183,127)	18.5%	(183,127)	18.5%	(111,666)	13.9%	64.0%
Transfers and grants	(897,027)	(140,979)	15.7%	(140,979)	15.7%	(217,165)	19.4%	(35.1%)
Net Cash from/(used) Operating Activities	**6,700,603**	**(1,985,368)**	**(29.6%)**	**(1,985,368)**	**(29.6%)**	**(2,324,783)**	**(39.3%)**	**(14.6%)**
Cash Flow from Investing Activities								
Receipts	**(52,183)**	**733,370**	**(1,405.4%)**	**733,370**	**(1,405.4%)**	**(9,876)**	**4.1%**	**(7,525.5%)**
Proceeds on disposal of PPE	-	-	-	-	-	219	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	(5)	-	(100.0%)
Decrease in other non-current receivables	-	(14)	-	(14)	-	-	-	(100.0%)
Decrease (increase) in non-current investments	(52,183)	733,384	(1,405.4%)	733,384	(1,405.4%)	(10,091)	4.2%	(7,367.7%)
Payments	**(6,489,960)**	**(140,961)**	**2.2%**	**(140,961)**	**2.2%**	**(364,577)**	**5.4%**	**(61.3%)**
Capital assets	(6,489,960)	(140,961)	2.2%	(140,961)	2.2%	(364,577)	5.4%	(61.3%)
Net Cash from/(used) Investing Activities	**(6,542,143)**	**592,409**	**(9.1%)**	**592,409**	**(9.1%)**	**(374,454)**	**5.4%**	**(258.2%)**
Cash Flow from Financing Activities								
Receipts	**3,425,791**	**1,153,132**	**33.7%**	**1,153,132**	**33.7%**	**2,599,798**	**78.9%**	**(55.6%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3,375,487	1,175,697	34.8%	1,175,697	34.8%	2,582,783	79.6%	(54.5%)
Increase (decrease) in consumer deposits	50,304	(22,565)	(44.9%)	(22,565)	(44.9%)	17,016	33.8%	(232.6%)
Payments	**-**	**-**	**-**	**-**	**-**	**(13,958)**	**3.3%**	**(100.0%)**
Repayment of borrowing	-	-	-	-	-	(13,958)	3.3%	(100.0%)
Net Cash from/(used) Financing Activities	**3,425,791**	**1,153,132**	**33.7%**	**1,153,132**	**33.7%**	**2,585,840**	**90.2%**	**(55.4%)**
Net Increase/(Decrease) in cash held	**3,584,251**	**(239,827)**	**(6.7%)**	**(239,827)**	**(6.7%)**	**(113,396)**	**(6.2%)**	**111.5%**
Cash/cash equivalents at the year begin:	5,809,954	3,489,876	60.1%	3,489,876	60.1%	5,809,954	70.1%	(39.9%)
Cash/cash equivalents at the year end:	**9,394,204**	**3,250,049**	**34.6%**	**3,250,049**	**34.6%**	**5,696,557**	**56.4%**	**(42.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	379,860	6.9%	177,612	3.2%	142,363	2.6%	4,787,261	87.2%	5,487,097	33.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1,342,217	45.9%	168,540	5.8%	72,317	2.5%	1,341,335	45.9%	2,924,410	17.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	385,843	16.5%	121,984	5.2%	116,276	5.0%	1,712,853	73.3%	2,336,957	14.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	119,926	7.7%	49,629	3.2%	38,853	2.5%	1,340,889	86.5%	1,549,296	9.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	105,928	6.6%	52,079	3.2%	44,782	2.8%	1,409,431	87.4%	1,612,220	9.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1,657	1.2%	2,400	1.7%	5,928	4.3%	128,290	92.8%	138,275	.8%	-	-	-	-
Interest on Arrear Debtor Accounts	40,774	2.3%	39,638	2.3%	36,719	2.1%	1,624,742	93.3%	1,741,874	10.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	35,515	5.6%	17,997	2.8%	13,138	2.1%	566,994	89.5%	633,644	3.9%	-	-	-	-
Total By Income Source	**2,411,721**	**14.7%**	**629,880**	**3.8%**	**470,377**	**2.9%**	**12,911,795**	**78.6%**	**16,423,772**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	60,271	34.0%	27,169	15.3%	19,318	10.9%	70,645	39.8%	177,402	1.1%	-	-	-	-
Commercial	1,462,600	39.0%	195,498	5.2%	115,848	3.1%	1,977,052	52.7%	3,750,999	22.8%	-	-	-	-
Households	879,599	7.2%	402,390	3.3%	331,503	2.7%	10,670,140	86.9%	12,283,631	74.8%	-	-	-	-
Other	9,251	4.4%	4,824	2.3%	3,708	1.8%	193,958	91.6%	211,740	1.3%	-	-	-	-
Total By Customer Group	**2,411,721**	**14.7%**	**629,880**	**3.8%**	**470,376**	**2.9%**	**12,911,795**	**78.6%**	**16,423,772**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1,412,814	100.0%	-	-	-	-	-	-	1,412,814	31.2%
Bulk Water	343,381	100.0%	-	-	-	-	-	-	343,381	7.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	42,972	100.0%	-	-	-	-	-	-	42,972	.9%
Trade Creditors	2,437,612	89.3%	107,601	3.9%	184,467	6.8%	-	-	2,729,680	60.2%
Auditor-General	2,701	100.0%	-	-	-	-	-	-	2,701	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	**4,239,479**	**93.6%**	**107,601**	**2.4%**	**184,467**	**4.1%**	**-**	**-**	**4,531,547**	**100.0%**

Contact Details

Municipal Manager	Dr Imogen Mashazi	011 999 0761
Financial Manager	Ms Gugu Malaza	011 999 6514

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF JOHANNESBURG (JHB)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**53,046,409**	**13,361,254**	**25.2%**	**13,361,254**	**25.2%**	**12,303,066**	**25.2%**	**8.6%**
Property rates	10,098,983	3,223,555	31.9%	3,223,555	31.9%	2,227,004	24.7%	44.7%
Property rates - penalties and collection charges	-	37,842	-	37,842	-	26,104	-	45.0%
Service charges - electricity revenue	16,778,616	4,061,289	24.2%	4,061,289	24.2%	4,097,168	25.8%	(.9%)
Service charges - water revenue	7,351,906	1,626,858	22.1%	1,626,858	22.1%	1,537,772	22.4%	5.8%
Service charges - sanitation revenue	4,234,282	1,032,623	24.4%	1,032,623	24.4%	953,944	24.5%	8.2%
Service charges - refuse revenue	1,539,894	460,268	29.9%	460,268	29.9%	412,260	27.9%	11.6%
Service charges - other	555,612	110,373	19.9%	110,373	19.9%	101,935	18.1%	8.3%
Rental of facilities and equipment	377,929	64,532	17.1%	64,532	17.1%	59,670	17.9%	8.1%
Interest earned - external investments	297,400	43,481	14.6%	43,481	14.6%	79,488	27.8%	(45.3%)
Interest earned - outstanding debtors	342,837	55,578	16.2%	55,578	16.2%	61,132	36.0%	(9.1%)
Dividends received	-	-	-	-	-	-	-	-
Fines	449,783	22,536	5.0%	22,536	5.0%	49,888	6.6%	(54.8%)
Licences and permits	7,139	2,434	34.1%	2,434	34.1%	331	5.5%	636.1%
Agency services	739,574	164,835	22.3%	164,835	22.3%	149,246	20.8%	10.4%
Transfers recognised - operational	8,240,403	2,292,523	27.8%	2,292,523	27.8%	2,276,543	31.9%	.7%
Other own revenue	2,012,052	162,527	8.1%	162,527	8.1%	270,581	15.7%	(39.9%)
Gains on disposal of PPE	20,000	-	-	-	-	-	-	-
Operating Expenditure	**51,097,641**	**13,028,568**	**25.5%**	**13,028,568**	**25.5%**	**11,521,045**	**24.3%**	**13.1%**
Employee related costs	13,290,425	3,074,501	23.1%	3,074,501	23.1%	2,643,923	22.4%	16.3%
Remuneration of councillors	170,336	39,278	23.1%	39,278	23.1%	36,092	22.5%	8.8%
Debt impairment	2,830,770	1,405,088	49.6%	1,405,088	49.6%	1,255,026	41.1%	12.0%
Depreciation and asset impairment	4,063,538	782,963	19.3%	782,963	19.3%	644,706	16.2%	21.4%
Finance charges	2,317,690	544,404	23.5%	544,404	23.5%	573,076	23.2%	(5.0%)
Bulk purchases	16,933,558	5,378,029	31.8%	5,378,029	31.8%	4,562,201	29.7%	17.9%
Other Materials	2,108,374	248,795	11.8%	248,795	11.8%	198,300	9.8%	25.5%
Contracted services	3,881,909	586,549	15.1%	586,549	15.1%	596,474	16.2%	(1.7%)
Transfers and grants	342,288	15,232	4.4%	15,232	4.4%	71,093	31.4%	(78.6%)
Other expenditure	5,158,753	898,685	17.4%	898,685	17.4%	939,969	20.7%	(4.4%)
Loss on disposal of PPE	-	55,044	-	55,044	-	185	-	29,599.4%
Surplus/(Deficit)	**1,948,768**	**332,686**		**332,686**		**782,021**		
Transfers recognised - capital	2,614,216	149,866	5.7%	149,866	5.7%	(13,487)	(.4%)	(1,211.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**4,562,984**	**482,552**		**482,552**		**768,534**		
Taxation	247,309	13,498	5.5%	13,498	5.5%	8,933	2.3%	51.1%
Surplus/(Deficit) after taxation	**4,315,675**	**469,054**		**469,054**		**759,601**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**4,315,675**	**469,054**		**469,054**		**759,601**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**4,315,675**	**469,054**		**469,054**		**759,601**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**7,810,236**	**452,271**	**5.8%**	**452,271**	**5.8%**	**476,036**	**5.5%**	**(5.0%)**
National Government	2,614,216	67,206	2.6%	67,206	2.6%	98,322	2.9%	(31.6%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**2,614,216**	**67,206**	**2.6%**	**67,206**	**2.6%**	**98,322**	**2.9%**	**(31.6%)**
Borrowing	2,849,726	230,074	8.1%	230,074	8.1%	257,846	8.6%	(10.8%)
Internally generated funds	1,883,016	84,097	4.5%	84,097	4.5%	85,965	4.4%	(2.2%)
Public contributions and donations	463,278	70,894	15.3%	70,894	15.3%	33,903	13.4%	109.1%
Capital Expenditure Standard Classification	**7,810,236**	**452,271**	**5.8%**	**452,271**	**5.8%**	**476,036**	**5.5%**	**(5.0%)**
Governance and Administration	**1,081,825**	**31,411**	**2.9%**	**31,411**	**2.9%**	**114,351**	**13.5%**	**(72.5%)**
Executive & Council	26,370	23	.1%	23	.1%	93	.1%	(75.3%)
Budget & Treasury Office	1,055,455	697	.1%	697	.1%	13	.3%	5,261.5%
Corporate Services	-	30,691	-	30,691	-	114,245	15.7%	(73.1%)
Community and Public Safety	**1,876,198**	**18,914**	**1.0%**	**18,914**	**1.0%**	**100,645**	**4.5%**	**(81.2%)**
Community & Social Services	158,679	3,690	2.3%	3,690	2.3%	669	.4%	451.6%
Sport And Recreation	36,000	3,028	8.4%	3,028	8.4%	56	.1%	5,307.1%
Public Safety	133,523	5,803	4.3%	5,803	4.3%	347	.2%	1,572.3%
Housing	1,463,296	6,393	.4%	6,393	.4%	79,310	4.8%	(91.9%)
Health	84,700	-	-	-	-	20,263	18.1%	(100.0%)
Economic and Environmental Services	**2,814,165**	**163,508**	**5.8%**	**163,508**	**5.8%**	**159,660**	**4.8%**	**2.4%**
Planning and Development	431,069	12,929	3.0%	12,929	3.0%	42,339	4.5%	(69.5%)
Road Transport	2,343,656	150,579	6.4%	150,579	6.4%	117,321	5.0%	28.3%
Environmental Protection	39,440	-	-	-	-	-	-	-
Trading Services	**2,038,048**	**238,438**	**11.7%**	**238,438**	**11.7%**	**101,380**	**4.6%**	**135.2%**
Electricity	1,041,191	137,273	13.2%	137,273	13.2%	34,960	2.6%	292.7%
Water	540,384	90,262	16.7%	90,262	16.7%	40,104	8.4%	125.1%
Waste Water Management	360,256	-	-	-	-	17,862	5.6%	(100.0%)
Waste Management	96,217	10,903	11.3%	10,903	11.3%	8,454	11.5%	29.0%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**52,013,512**	**15,541,203**	**29.9%**	**15,541,203**	**29.9%**	**14,706,026**	**30.3%**	**5.7%**
Property rates, penalties and collection charges	9,757,436	2,655,669	27.2%	2,655,669	27.2%	1,961,354	22.5%	35.4%
Service charges	28,286,577	7,153,846	25.3%	7,153,846	25.3%	6,782,927	25.6%	5.5%
Other revenue	**2,495,634**	**2,332,907**	**93.5%**	**2,332,907**	**93.5%**	**2,615,915**	**105.9%**	**(10.8%)**
Government - operating	8,240,403	2,743,227	33.3%	2,743,227	33.3%	2,562,361	36.0%	7.1%
Government - capital	2,614,216	607,631	23.2%	607,631	23.2%	709,584	21.1%	(14.4%)
Interest	619,246	47,923	7.7%	47,923	7.7%	73,885	16.6%	(35.1%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(43,772,928)**	**(14,035,544)**	**32.1%**	**(14,035,544)**	**32.1%**	**(14,367,710)**	**35.6%**	**(2.3%)**
Suppliers and employees	(41,112,950)	(13,828,865)	33.6%	(13,828,865)	33.6%	(13,934,921)	37.0%	(.8%)
Finance charges	(2,317,690)	(192,553)	8.3%	(192,553)	8.3%	(362,726)	14.7%	(46.9%)
Transfers and grants	(342,288)	(14,125)	4.1%	(14,125)	4.1%	(70,062)	31.0%	(79.8%)
Net Cash from/(used) Operating Activities	**8,240,584**	**1,505,659**	**18.3%**	**1,505,659**	**18.3%**	**338,316**	**4.1%**	**345.0%**
Cash Flow from Investing Activities								
Receipts	**(319,927)**	**-**	**-**	**-**	**-**	**1,433,026**	**68.9%**	**(100.0%)**
Proceeds on disposal of PPE	483,278	-	-	-	-	1,433,026	516.5%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(89,302)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(713,903)	-	-	-	-	-	-	-
Payments	**(7,810,236)**	**(1,903,313)**	**24.4%**	**(1,903,313)**	**24.4%**	**(1,699,491)**	**20.8%**	**12.0%**
Capital assets	(7,810,236)	(1,903,313)	24.4%	(1,903,313)	24.4%	(1,699,491)	20.8%	12.0%
Net Cash from/(used) Investing Activities	**(8,130,163)**	**(1,903,313)**	**23.4%**	**(1,903,313)**	**23.4%**	**(266,464)**	**4.4%**	**614.3%**
Cash Flow from Financing Activities								
Receipts	**2,850,183**	**1,500,000**	**52.6%**	**1,500,000**	**52.6%**	**3,000,000**	**100.0%**	**(50.0%)**
Short term loans	-	1,500,000	-	1,500,000	-	3,000,000	-	(50.0%)
Borrowing long term/refinancing	2,849,726	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	457	-	-	-	-	-	-	-
Payments	**(558,947)**	**(54,737)**	**9.8%**	**(54,737)**	**9.8%**	**(1,106,618)**	**33.9%**	**(95.1%)**
Repayment of borrowing	(558,947)	(54,737)	9.8%	(54,737)	9.8%	(1,106,618)	33.9%	(95.1%)
Net Cash from/(used) Financing Activities	**2,291,236**	**1,445,263**	**63.1%**	**1,445,263**	**63.1%**	**1,893,382**	**(716.3%)**	**(23.7%)**
Net Increase/(Decrease) in cash held	**2,401,657**	**1,047,609**	**43.6%**	**1,047,609**	**43.6%**	**1,965,234**	**102.8%**	**(46.7%)**
Cash/cash equivalents at the year begin:	4,637,389	1,831,492	39.5%	1,831,492	39.5%	5,952,247	184.7%	(69.2%)
Cash/cash equivalents at the year end:	**7,039,046**	**2,879,101**	**40.9%**	**2,879,101**	**40.9%**	**7,917,481**	**154.2%**	**(63.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	507,382	9.0%	330,468	5.8%	288,821	5.1%	4,534,086	80.1%	5,660,757	26.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	923,838	18.6%	397,143	8.0%	408,229	8.2%	3,246,708	65.2%	4,975,918	22.9%	-	-	412,217	8.0%
Receivables from Non-exchange Transactions - Property Rates	602,125	12.5%	438,577	9.1%	178,332	3.7%	3,581,458	74.6%	4,800,492	22.1%	-	-	329,240	7.0%
Receivables from Exchange Transactions - Waste Water Management	338,255	9.0%	220,312	5.8%	192,548	5.1%	3,023,823	80.1%	3,774,937	17.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	122,606	6.3%	118,903	6.1%	59,515	3.1%	1,637,494	84.5%	1,938,518	8.9%	-	-	15,532	1.0%
Receivables from Exchange Transactions - Property Rental Debtors	(661)	(.1%)	8,095	1.4%	7,970	1.4%	564,592	97.3%	579,996	2.7%	-	-	22,852	4.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**2,493,545**	**11.5%**	**1,513,498**	**7.0%**	**1,135,416**	**5.2%**	**16,588,161**	**76.3%**	**21,730,619**	**100.0%**	**-**	**-**	**779,841**	**4.0%**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	2,493,545	11.5%	1,513,498	7.0%	1,135,416	5.2%	16,588,161	76.3%	21,730,619	100.0%	-	-	779,841	4.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**2,493,545**	**11.5%**	**1,513,498**	**7.0%**	**1,135,416**	**5.2%**	**16,588,161**	**76.3%**	**21,730,619**	**100.0%**	**-**	**-**	**779,841**	**4.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1,221,597	100.0%	-	-	-	-	-	-	1,221,597	35.3%
Bulk Water	464,462	100.0%	-	-	-	-	-	-	464,462	13.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	709,792	94.3%	2,577	.3%	682	.1%	39,586	5.3%	752,636	21.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	989,295	96.4%	19,785	1.9%	8,625	.8%	8,942	.9%	1,026,647	29.6%
Total	**3,385,146**	**97.7%**	**22,362**	**.6%**	**9,307**	**.3%**	**48,528**	**1.4%**	**3,465,342**	**100.0%**

Contact Details

Municipal Manager	Dr Ndivhoniswani Lukhwareni	011 407 7309
Financial Manager	Mr Lufuno Mashau (Acting)	011 628 4128

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF TSHWANE (TSH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**32,530,207**	**8,526,705**	**26.2%**	**8,526,705**	**26.2%**	**8,013,964**	**26.5%**	**6.4%**
Property rates	6,980,636	1,739,720	24.9%	1,739,720	24.9%	1,545,020	23.7%	12.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	11,928,316	3,151,323	26.4%	3,151,323	26.4%	3,063,236	27.5%	2.9%
Service charges - water revenue	4,065,617	886,751	21.8%	886,751	21.8%	953,299	25.1%	(7.0%)
Service charges - sanitation revenue	1,282,324	264,729	20.6%	264,729	20.6%	229,639	19.5%	15.3%
Service charges - refuse revenue	1,494,023	407,038	27.2%	407,038	27.2%	334,372	23.7%	21.7%
Service charges - other	18,281	-	-	-	-	6,176	35.5%	(100.0%)
Rental of facilities and equipment	152,593	24,439	16.0%	24,439	16.0%	26,023	17.1%	(6.1%)
Interest earned - external investments	133,342	36,984	27.7%	36,984	27.7%	37,020	46.6%	(.1%)
Interest earned - outstanding debtors	575,401	219,950	38.2%	219,950	38.2%	145,871	31.3%	50.8%
Dividends received	-	-	-	-	-	-	-	-
Fines	368,755	49,734	13.5%	49,734	13.5%	35,656	10.7%	39.5%
Licences and permits	59,551	9,824	16.5%	9,824	16.5%	25,982	47.4%	(62.2%)
Agency services	6,980	-	-	-	-	-	-	-
Transfers recognised - operational	4,440,081	1,606,263	36.2%	1,606,263	36.2%	1,442,641	34.7%	11.3%
Other own revenue	1,023,065	129,949	12.7%	129,949	12.7%	169,029	19.1%	(23.1%)
Gains on disposal of PPE	1,242	-	-	-	-	-	-	-
Operating Expenditure	**32,416,977**	**7,756,479**	**23.9%**	**7,756,479**	**23.9%**	**6,341,960**	**21.1%**	**22.3%**
Employee related costs	9,604,146	2,077,644	21.6%	2,077,644	21.6%	2,112,566	24.1%	(1.7%)
Remuneration of councillors	132,797	30,511	23.0%	30,511	23.0%	30,102	24.0%	1.4%
Debt impairment	1,514,427	378,607	25.0%	378,607	25.0%	297,558	25.3%	27.2%
Depreciation and asset impairment	1,957,156	367,222	18.8%	367,222	18.8%	350,885	17.9%	4.7%
Finance charges	1,390,948	106,407	7.6%	106,407	7.6%	122,383	8.6%	(13.1%)
Bulk purchases	10,727,870	3,623,993	33.8%	3,623,993	33.8%	1,898,621	19.3%	90.9%
Other Materials	761,581	101,994	13.4%	101,994	13.4%	436,284	49.6%	(76.6%)
Contracted services	3,332,669	460,422	13.8%	460,422	13.8%	448,189	15.6%	2.7%
Transfers and grants	52,495	20,666	39.4%	20,666	39.4%	18,156	36.3%	13.8%
Other expenditure	2,942,885	589,014	20.0%	589,014	20.0%	627,215	21.7%	(6.1%)
Loss on disposal of PPE	1	-	-	-	-	-	-	-
Surplus/(Deficit)	**113,230**	**770,227**		**770,227**		**1,672,004**		
Transfers recognised - capital	2,206,735	85,641	3.9%	85,641	3.9%	113,348	4.6%	(24.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	7,170	21.8%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**2,319,965**	**855,867**		**855,867**		**1,792,523**		
Taxation	535	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**2,319,430**	**855,867**		**855,867**		**1,792,523**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2,319,430**	**855,867**		**855,867**		**1,792,523**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2,319,430**	**855,867**		**855,867**		**1,792,523**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**4,023,015**	**266,193**	**6.6%**	**266,193**	**6.6%**	**138,600**	**3.6%**	**92.1%**
National Government	2,161,967	212,013	9.8%	212,013	9.8%	114,724	4.9%	84.8%
Provincial Government	32,730	7,279	22.2%	7,279	22.2%	11,490	26.4%	(36.6%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	8,000	-	-	-	-	-	-	-
Transfers recognised - capital	**2,202,697**	**219,292**	**10.0%**	**219,292**	**10.0%**	**126,214**	**5.3%**	**73.7%**
Borrowing	1,500,000	43,028	2.9%	43,028	2.9%	2,317	.2%	1,756.7%
Internally generated funds	162,318	4,921	3.0%	4,921	3.0%	431	.1%	1,041.6%
Public contributions and donations	158,000	(1,048)	(.7%)	(1,048)	(.7%)	9,637	9.6%	(110.9%)
Capital Expenditure Standard Classification	**4,023,015**	**266,193**	**6.6%**	**266,193**	**6.6%**	**138,600**	**3.6%**	**92.1%**
Governance and Administration	**377,761**	**-**	**-**	**-**	**-**	**519**	**.1%**	**(100.0%)**
Executive & Council	101,761	-	-	-	-	519	.1%	(100.0%)
Budget & Treasury Office	236,000	-	-	-	-	-	-	-
Corporate Services	40,000	-	-	-	-	-	-	-
Community and Public Safety	**1,030,613**	**55,705**	**5.4%**	**55,705**	**5.4%**	**21,356**	**2.1%**	**160.8%**
Community & Social Services	15,250	951	6.2%	951	6.2%	-	-	(100.0%)
Sport And Recreation	64,500	-	-	-	-	(8,450)	(14.4%)	(100.0%)
Public Safety	18,000	11	.1%	11	.1%	954	13.2%	(98.8%)
Housing	900,863	42,844	4.8%	42,844	4.8%	16,035	1.8%	167.2%
Health	32,000	11,899	37.2%	11,899	37.2%	12,817	26.1%	(7.2%)
Economic and Environmental Services	**1,012,823**	**24,941**	**2.5%**	**24,941**	**2.5%**	**80,814**	**7.4%**	**(69.1%)**
Planning and Development	9,000	28	.3%	28	.3%	-	-	(100.0%)
Road Transport	1,000,573	24,913	2.5%	24,913	2.5%	80,587	7.8%	(69.1%)
Environmental Protection	3,250	-	-	-	-	227	7.6%	(100.0%)
Trading Services	**1,490,269**	**185,548**	**12.5%**	**185,548**	**12.5%**	**32,791**	**3.1%**	**465.8%**
Electricity	983,154	19,532	2.0%	19,532	2.0%	25,983	5.3%	(24.8%)
Water	327,901	110,210	33.6%	110,210	33.6%	3,525	.9%	3,026.9%
Waste Water Management	167,215	55,806	33.4%	55,806	33.4%	3,284	2.2%	1,599.5%
Waste Management	12,000	-	-	-	-	-	-	-
Other	**111,548**	**-**	**-**	**-**	**-**	**3,119**	**7.7%**	**(100.0%)**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**32,763,689**	**11,195,682**	**34.2%**	**11,195,682**	**34.2%**	**8,078,321**	**25.9%**	**38.6%**
Property rates, penalties and collection charges	6,491,991	1,743,277	26.9%	1,743,277	26.9%	1,545,020	25.0%	12.8%
Service charges	17,991,221	6,880,074	38.2%	6,880,074	38.2%	4,097,700	24.6%	67.9%
Other revenue	**1,500,318**	**543,331**	**36.2%**	**543,331**	**36.2%**	**277,484**	**19.4%**	**95.8%**
Government - operating	4,440,081	1,584,787	35.7%	1,584,787	35.7%	1,475,648	35.5%	7.4%
Government - capital	2,206,735	327,744	14.9%	327,744	14.9%	506,459	20.7%	(35.3%)
Interest	133,342	116,469	87.3%	116,469	87.3%	176,010	75.4%	(33.8%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(28,602,097)**	**(11,129,161)**	**38.9%**	**(11,129,161)**	**38.9%**	**(8,134,725)**	**30.8%**	**36.8%**
Suppliers and employees	(27,158,654)	(11,003,758)	40.5%	(11,003,758)	40.5%	(8,025,538)	32.2%	37.1%
Finance charges	(1,390,948)	(109,770)	7.9%	(109,770)	7.9%	(91,044)	6.4%	20.6%
Transfers and grants	(52,495)	(15,634)	29.8%	(15,634)	29.8%	(18,143)	36.3%	(13.8%)
Net Cash from/(used) Operating Activities	**4,161,591**	**66,520**	**1.6%**	**66,520**	**1.6%**	**(56,404)**	**(1.2%)**	**(217.9%)**
Cash Flow from Investing Activities								
Receipts	**20,724**	**(79,138)**	**(381.9%)**	**(79,138)**	**(381.9%)**	**(39,589)**	**6.6%**	**99.9%**
Proceeds on disposal of PPE	1,242	-	-	-	-	15,506	263.7%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	(16,524)	16.1%	(100.0%)
Decrease in other non-current receivables	(269)	50,951	(18,930.4%)	50,951	(18,930.4%)	(43,904)	(4,422.4%)	(216.1%)
Decrease (increase) in non-current investments	19,751	(130,089)	(658.6%)	(130,089)	(658.6%)	5,333	(1.1%)	(2,539.3%)
Payments	**(3,981,975)**	**(135,668)**	**3.4%**	**(135,668)**	**3.4%**	**(138,600)**	**3.6%**	**(2.1%)**
Capital assets	(3,981,975)	(135,668)	3.4%	(135,668)	3.4%	(138,600)	3.6%	(2.1%)
Net Cash from/(used) Investing Activities	**(3,961,251)**	**(214,807)**	**5.4%**	**(214,807)**	**5.4%**	**(178,188)**	**4.0%**	**20.6%**
Cash Flow from Financing Activities								
Receipts	**1,508,391**	**-**	**-**	**-**	**-**	**226,172**	**22.4%**	**(100.0%)**
Short term loans	-	-	-	-	-	205,000	-	(100.0%)
Borrowing long term/refinancing	1,500,000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	8,391	-	-	-	-	21,172	272.8%	(100.0%)
Payments	**(1,062,774)**	**(164,690)**	**15.5%**	**(164,690)**	**15.5%**	**(72,721)**	**12.1%**	**126.5%**
Repayment of borrowing	(1,062,774)	(164,690)	15.5%	(164,690)	15.5%	(72,721)	12.1%	126.5%
Net Cash from/(used) Financing Activities	**445,617**	**(164,690)**	**(37.0%)**	**(164,690)**	**(37.0%)**	**153,451**	**37.8%**	**(207.3%)**
Net Increase/(Decrease) in cash held	**645,958**	**(312,976)**	**(48.5%)**	**(312,976)**	**(48.5%)**	**(81,142)**	**(11.3%)**	**285.7%**
Cash/cash equivalents at the year begin:	2,332,806	2,332,806	100.0%	2,332,806	100.0%	2,110,884	110.7%	10.5%
Cash/cash equivalents at the year end:	**2,978,764**	**2,019,830**	**67.8%**	**2,019,830**	**67.8%**	**2,029,743**	**77.4%**	**(.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	462,914	17.2%	105,992	3.9%	63,401	2.4%	2,055,048	76.5%	2,687,356	21.3%	6,875	.3%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	366,261	27.7%	49,805	3.8%	27,927	2.1%	875,930	66.4%	1,319,922	10.4%	1,605	.1%	-	-
Receivables from Non-exchange Transactions - Property Rates	686,105	25.3%	147,186	5.4%	75,615	2.8%	1,807,353	66.5%	2,716,258	21.5%	1,510	.1%	-	-
Receivables from Exchange Transactions - Waste Water Management	111,577	23.4%	21,318	4.5%	11,563	2.4%	332,115	69.7%	476,573	3.8%	1,686	.4%	-	-
Receivables from Exchange Transactions - Waste Management	162,172	18.1%	35,613	4.0%	20,979	2.3%	675,138	75.5%	893,903	7.1%	2,613	.3%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11,428	3.5%	1,727	.5%	1,190	.4%	316,041	95.7%	330,386	2.6%	-	-	-	-
Interest on Arrear Debtor Accounts	186,453	7.2%	127,034	4.9%	53,471	2.1%	2,207,767	85.7%	2,574,725	20.4%	3,668	.1%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	127,940	7.8%	51,591	3.1%	27,617	1.7%	1,436,688	87.4%	1,643,836	13.0%	3,155	.2%	-	-
Total By Income Source	**2,114,851**	**16.7%**	**540,265**	**4.3%**	**281,763**	**2.2%**	**9,706,080**	**76.8%**	**12,642,959**	**100.0%**	**21,112**	**.2%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	134,935	65.8%	20,593	10.0%	12,258	6.0%	37,134	18.1%	204,921	1.6%	-	-	-	-
Commercial	703,439	22.6%	154,304	5.0%	96,460	3.1%	2,156,031	69.3%	3,110,233	24.6%	-	-	-	-
Households	1,135,758	13.6%	330,097	4.0%	173,017	2.1%	6,688,723	80.3%	8,327,595	65.9%	144,681	1.7%	-	-
Other	140,720	14.1%	35,271	3.5%	29	-	824,191	82.4%	1,000,210	7.9%	(123,568)	(12.4%)	-	-
Total By Customer Group	**2,114,851**	**16.7%**	**540,265**	**4.3%**	**281,763**	**2.2%**	**9,706,080**	**76.8%**	**12,642,959**	**100.0%**	**21,112**	**.2%**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1,143,607	100.0%	-	-	-	-	-	-	1,143,607	25.0%
Bulk Water	277,361	100.0%	-	-	-	-	-	-	277,361	6.1%
PAYE deductions	114,649	100.0%	-	-	-	-	-	-	114,649	2.5%
VAT (output less input)	(143,922)	100.0%	-	-	-	-	-	-	(143,922)	(3.1%)
Pensions / Retirement	112,478	100.0%	-	-	-	-	-	-	112,478	2.5%
Loan repayments	120,151	100.0%	-	-	-	-	-	-	120,151	2.6%
Trade Creditors	723,945	100.0%	-	-	-	-	-	-	723,945	15.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2,234,916	100.0%	-	-	-	-	-	-	2,234,916	48.8%
Total	**4,583,186**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**4,583,186**	**100.0%**

Contact Details

Municipal Manager	Dr Moeketsi Mosola	012 358 4901
Financial Manager	Mr Umar Banda	012 358 8100/1

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: EMFULENI (GT421)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**5,492,578**	**1,635,850**	**29.8%**	**1,635,850**	**29.8%**	**1,513,447**	**25.1%**	**8.1%**
Property rates	813,120	215,001	26.4%	215,001	26.4%	207,724	26.7%	3.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1,723,017	648,711	37.6%	648,711	37.6%	638,824	25.9%	1.5%
Service charges - water revenue	1,039,739	295,581	28.4%	295,581	28.4%	263,412	21.0%	12.2%
Service charges - sanitation revenue	288,837	81,403	28.2%	81,403	28.2%	60,112	15.7%	35.4%
Service charges - refuse revenue	184,166	49,127	26.7%	49,127	26.7%	37,631	19.2%	30.5%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	22,333	4,218	18.9%	4,218	18.9%	5,220	24.3%	(19.2%)
Interest earned - external investments	8,082	1,661	20.5%	1,661	20.5%	1,247	16.3%	33.1%
Interest earned - outstanding debtors	48,303	15,957	33.0%	15,957	33.0%	15,041	33.0%	6.1%
Dividends received	-	-	-	-	-	-	-	-
Fines	126,214	9,834	7.8%	9,834	7.8%	4,775	5.6%	105.9%
Licences and permits	145	40	27.4%	40	27.4%	5	4.4%	646.5%
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	795,670	298,682	37.5%	298,682	37.5%	268,020	36.5%	11.4%
Other own revenue	442,951	15,636	3.5%	15,636	3.5%	11,436	37.8%	36.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**5,457,847**	**664,867**	**12.2%**	**664,867**	**12.2%**	**462,025**	**7.9%**	**43.9%**
Employee related costs	1,123,633	268,975	23.9%	268,975	23.9%	12	-	2,297,061.7%
Remuneration of councillors	58,877	10,012	17.0%	10,012	17.0%	1,743	3.5%	474.4%
Debt impairment	926,118	(991)	(.1%)	(991)	(.1%)	-	-	(100.0%)
Depreciation and asset impairment	426,511	-	-	-	-	-	-	-
Finance charges	4,326	706	16.3%	706	16.3%	7,313	24.6%	(90.4%)
Bulk purchases	2,251,496	315,597	14.0%	315,597	14.0%	379,647	15.1%	(16.9%)
Other Materials	49,562	4,133	8.3%	4,133	8.3%	835	2.1%	395.0%
Contracted services	320,969	31,294	9.7%	31,294	9.7%	39,541	32.9%	(20.9%)
Transfers and grants	2,258	-	-	-	-	51	-	(100.0%)
Other expenditure	294,097	35,143	11.9%	35,143	11.9%	32,885	59.5%	6.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**34,731**	**970,983**		**970,983**		**1,051,422**		
Transfers recognised - capital	252,882	19,774	7.8%	19,774	7.8%	24,899	9.6%	(20.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**287,613**	**990,757**		**990,757**		**1,076,321**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**287,613**	**990,757**		**990,757**		**1,076,321**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**287,613**	**990,757**		**990,757**		**1,076,321**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**287,613**	**990,757**		**990,757**		**1,076,321**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**287,613**	**29,373**	**10.2%**	**29,373**	**10.2%**	**32,762**	**7.7%**	**(10.3%)**
National Government	214,969	28,678	13.3%	28,678	13.3%	29,716	12.3%	(3.5%)
Provincial Government	29,644	695	2.3%	695	2.3%	987	5.4%	(29.6%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	513	70.3%	(100.0%)
Transfers recognised - capital	**244,613**	**29,373**	**12.0%**	**29,373**	**12.0%**	**31,216**	**12.0%**	**(5.9%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	43,000	-	-	-	-	1,546	.9%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**287,613**	**29,373**	**10.2%**	**29,373**	**10.2%**	**32,762**	**7.7%**	**(10.3%)**
Governance and Administration	**43,000**	**-**	**-**	**-**	**-**	**1,046**	**3.5%**	**(100.0%)**
Executive & Council	-	-	-	-	-	760	-	(100.0%)
Budget & Treasury Office	43,000	-	-	-	-	287	1.0%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**244,613**	**29,373**	**12.0%**	**29,373**	**12.0%**	**31,716**	**25.4%**	**(7.4%)**
Planning and Development	244,613	29,373	12.0%	29,373	12.0%	31,716	88.1%	(7.4%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**4,779,928**	**1,483,391**	**31.0%**	**1,483,391**	**31.0%**	**1,465,918**	**27.2%**	**1.2%**
Property rates, penalties and collection charges	644,397	135,819	21.1%	135,819	21.1%	136,187	21.3%	(.3%)
Service charges	2,936,468	549,659	18.7%	549,659	18.7%	464,505	13.0%	18.3%
Other revenue	**89,927**	**410,583**	**456.6%**	**410,583**	**456.6%**	**477,320**	**349.9%**	**(14.0%)**
Government - operating	792,225	294,885	37.2%	294,885	37.2%	263,850	35.9%	11.8%
Government - capital	244,613	77,655	31.7%	77,655	31.7%	107,769	41.4%	(27.9%)
Interest	72,298	14,790	20.5%	14,790	20.5%	16,288	30.6%	(9.2%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(4,385,028)**	**(1,389,222)**	**31.7%**	**(1,389,222)**	**31.7%**	**(1,331,019)**	**31.0%**	**4.4%**
Suppliers and employees	(4,292,528)	(1,388,257)	32.3%	(1,388,257)	32.3%	(1,323,706)	30.9%	4.9%
Finance charges	(92,499)	(706)	.8%	(706)	.8%	(7,313)	57.7%	(90.4%)
Transfers and grants	-	(260)	-	(260)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**394,900**	**94,169**	**23.8%**	**94,169**	**23.8%**	**134,899**	**12.4%**	**(30.2%)**
Cash Flow from Investing Activities								
Receipts	**-**	**32,780**	**-**	**32,780**	**-**	**1,381**	**55.2%**	**2,273.5%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	32,780	-	32,780	-	1,381	-	2,273.5%
Payments	**(287,613)**	**(29,373)**	**10.2%**	**(29,373)**	**10.2%**	**-**	**-**	**(100.0%)**
Capital assets	(287,613)	(29,373)	10.2%	(29,373)	10.2%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(287,613)**	**3,406**	**(1.2%)**	**3,406**	**(1.2%)**	**1,381**	**(.3%)**	**146.6%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**107,288**	**97,575**	**90.9%**	**97,575**	**90.9%**	**136,280**	**20.4%**	**(28.4%)**
Cash/cash equivalents at the year begin:	(121,138)	67,518	(55.7%)	67,518	(55.7%)	(76,049)	62.8%	(188.8%)
Cash/cash equivalents at the year end:	**(13,850)**	**165,093**	**(1,192.0%)**	**165,093**	**(1,192.0%)**	**60,231**	**11.0%**	**174.1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	120,413	3.5%	88,751	2.6%	119,459	3.5%	3,091,180	90.4%	3,419,802	50.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	143,639	21.5%	87,608	13.1%	37,324	5.6%	399,463	59.8%	668,034	9.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	62,748	8.2%	27,478	3.6%	21,711	2.8%	654,192	85.4%	766,129	11.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	27,854	2.9%	20,554	2.2%	28,063	2.9%	876,930	92.0%	953,401	14.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	14,968	2.6%	11,840	2.0%	17,193	2.9%	539,861	92.5%	583,862	8.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3,852	1.0%	5,643	1.4%	3,780	1.0%	377,030	96.6%	390,305	5.8%	-	-	-	-
Total By Income Source	**373,474**	**5.5%**	**241,874**	**3.6%**	**227,529**	**3.4%**	**5,938,655**	**87.6%**	**6,781,532**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	18,762	4.2%	58,094	12.9%	16,883	3.8%	356,014	79.2%	449,753	6.6%	-	-	-	-
Commercial	157,215	25.2%	39,585	6.3%	32,738	5.2%	395,252	63.3%	624,789	9.2%	-	-	-	-
Households	194,931	3.5%	142,149	2.5%	176,015	3.1%	5,114,882	90.9%	5,627,976	83.0%	-	-	-	-
Other	2,566	3.2%	2,045	2.6%	1,893	2.4%	72,509	91.8%	79,013	1.2%	-	-	-	-
Total By Customer Group	**373,474**	**5.5%**	**241,874**	**3.6%**	**227,529**	**3.4%**	**5,938,655**	**87.6%**	**6,781,532**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	225,413	19.8%	95,264	8.4%	816,180	71.8%	-	-	1,136,858	60.4%
Bulk Water	94,368	17.3%	3,632	.7%	446,820	82.0%	-	-	544,820	29.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7,232	3.6%	9,446	4.7%	182,308	91.6%	-	-	198,986	10.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**327,013**	**17.4%**	**108,343**	**5.8%**	**1,445,308**	**76.9%**	**-**	**-**	**1,880,663**	**100.0%**

Contact Details

Municipal Manager	Mr Ditlhabe Nkoane(acting)	016 950 5102
Financial Manager	Mr Andile Dyakala (acting)	016 950 5429

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MIDVAAL (GT422)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**1,045,079**	**269,409**	**25.8%**	**269,409**	**25.8%**	**199,011**	**20.7%**	**35.4%**
Property rates	206,625	65,551	31.7%	65,551	31.7%	26,411	14.4%	148.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	353,704	87,243	24.7%	87,243	24.7%	89,603	27.9%	(2.6%)
Service charges - water revenue	205,140	49,928	24.3%	49,928	24.3%	14,555	8.2%	243.0%
Service charges - sanitation revenue	42,429	10,611	25.0%	10,611	25.0%	9,520	25.4%	11.5%
Service charges - refuse revenue	41,970	9,191	21.9%	9,191	21.9%	9,034	25.2%	1.7%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1,300	327	25.1%	327	25.1%	319	22.7%	2.6%
Interest earned - external investments	6,959	1,521	21.9%	1,521	21.9%	(1,104)	(19.8%)	(237.9%)
Interest earned - outstanding debtors	7,529	3,262	43.3%	3,262	43.3%	1,734	23.9%	88.2%
Dividends received	-	-	-	-	-	-	-	-
Fines	50,342	146	.3%	146	.3%	1,874	3.7%	(92.2%)
Licences and permits	41	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	119,802	40,717	34.0%	40,717	34.0%	43,998	41.7%	(7.5%)
Other own revenue	9,239	1,647	17.8%	1,647	17.8%	3,067	9.1%	(46.3%)
Gains on disposal of PPE	-	(735)	-	(735)	-	-	-	(100.0%)
Operating Expenditure	**1,109,759**	**255,293**	**23.0%**	**255,293**	**23.0%**	**157,032**	**15.3%**	**62.6%**
Employee related costs	288,593	60,033	20.8%	60,033	20.8%	51,963	20.0%	15.5%
Remuneration of councillors	12,390	2,988	24.1%	2,988	24.1%	2,525	22.0%	18.4%
Debt impairment	87,815	333	.4%	333	.4%	539	.7%	(38.3%)
Depreciation and asset impairment	117,244	39,081	33.3%	39,081	33.3%	29,311	25.0%	33.3%
Finance charges	25,943	927	3.6%	927	3.6%	748	3.3%	23.9%
Bulk purchases	373,213	119,181	31.9%	119,181	31.9%	68,053	26.4%	75.1%
Other Materials	13,638	2,104	15.4%	2,104	15.4%	3,121	5.4%	(32.6%)
Contracted services	135,741	17,605	13.0%	17,605	13.0%	9,348	12.3%	88.3%
Transfers and grants	287	171	59.7%	171	59.7%	16	4.0%	999.5%
Other expenditure	54,895	12,698	23.1%	12,698	23.1%	(8,592)	(6.1%)	(247.8%)
Loss on disposal of PPE	-	172	-	172	-	-	-	(100.0%)
Surplus/(Deficit)	**(64,680)**	**14,116**		**14,116**		**41,979**		
Transfers recognised - capital	65,223	1,246	1.9%	1,246	1.9%	28,410	50.1%	(95.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**543**	**15,362**		**15,362**		**70,389**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**543**	**15,362**		**15,362**		**70,389**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**543**	**15,362**		**15,362**		**70,389**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**543**	**15,362**		**15,362**		**70,389**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**110,162**	**5,122**	**4.6%**	**5,122**	**4.6%**	**19,175**	**13.3%**	**(73.3%)**
National Government	52,773	3,138	5.9%	3,138	5.9%	4,091	7.6%	(23.3%)
Provincial Government	4,300	495	11.5%	495	11.5%	118	14.7%	319.3%
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	8,150	-	-	-	-	255	-	(100.0%)
Transfers recognised - capital	**65,223**	**3,633**	**5.6%**	**3,633**	**5.6%**	**4,464**	**8.1%**	**(18.6%)**
Borrowing	32,650	964	3.0%	964	3.0%	12,653	20.3%	(92.4%)
Internally generated funds	12,289	248	2.0%	248	2.0%	2,058	10.1%	(87.9%)
Public contributions and donations	-	277	-	277	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**110,162**	**5,122**	**4.6%**	**5,122**	**4.6%**	**19,175**	**13.3%**	**(73.3%)**
Governance and Administration	**5,729**	**126**	**2.2%**	**126**	**2.2%**	**62**	**2.3%**	**101.9%**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	5,729	4	.1%	4	.1%	8	32.2%	(55.7%)
Corporate Services	-	122	-	122	-	54	2.6%	125.3%
Community and Public Safety	**10,377**	**16**	**.2%**	**16**	**.2%**	**1,674**	**10.0%**	**(99.0%)**
Community & Social Services	4,300	-	-	-	-	118	10.3%	(100.0%)
Sport And Recreation	3,370	16	.5%	16	.5%	728	13.2%	(97.8%)
Public Safety	2,707	-	-	-	-	828	11.8%	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**20,466**	**9**	**-**	**9**	**-**	**-**	**-**	**(100.0%)**
Planning and Development	20	9	45.0%	9	45.0%	-	-	(100.0%)
Road Transport	20,446	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**73,590**	**4,971**	**6.8%**	**4,971**	**6.8%**	**17,439**	**15.9%**	**(71.5%)**
Electricity	18,090	977	5.4%	977	5.4%	457	.9%	113.6%
Water	35,755	3,685	10.3%	3,685	10.3%	4,246	17.0%	(13.2%)
Waste Water Management	12,690	310	2.4%	310	2.4%	12,735	39.8%	(97.6%)
Waste Management	7,055	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**1,022,487**	**270,754**	**26.5%**	**270,754**	**26.5%**	**266,563**	**27.0%**	**1.6%**
Property rates, penalties and collection charges	190,461	44,829	23.5%	44,829	23.5%	26,411	17.0%	69.7%
Service charges	611,717	137,908	22.5%	137,908	22.5%	123,034	21.3%	12.1%
Other revenue	**20,795**	**44,369**	**213.4%**	**44,369**	**213.4%**	**44,081**	**54.0%**	**.7%**
Government - operating	119,802	40,497	33.8%	40,497	33.8%	43,998	41.7%	(8.0%)
Government - capital	65,223	(875)	(1.3%)	(875)	(1.3%)	28,410	50.1%	(103.1%)
Interest	14,487	4,025	27.8%	4,025	27.8%	630	4.9%	538.9%
Dividends	-	-	-	-	-	-	-	-
Payments	**(904,735)**	**(230,855)**	**25.5%**	**(230,855)**	**25.5%**	**(200,098)**	**24.3%**	**15.4%**
Suppliers and employees	(878,505)	(230,118)	26.2%	(230,118)	26.2%	(199,334)	25.8%	15.4%
Finance charges	(25,943)	(467)	1.8%	(467)	1.8%	(748)	3.3%	(37.6%)
Transfers and grants	(287)	(270)	94.2%	(270)	94.2%	(16)	.1%	1,636.4%
Net Cash from/(used) Operating Activities	**117,752**	**39,899**	**33.9%**	**39,899**	**33.9%**	**66,465**	**40.7%**	**(40.0%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(110,162)**	**(10,796)**	**9.8%**	**(10,796)**	**9.8%**	**(19,175)**	**13.3%**	**(43.7%)**
Capital assets	(110,162)	(10,796)	9.8%	(10,796)	9.8%	(19,175)	13.3%	(43.7%)
Net Cash from/(used) Investing Activities	**(110,162)**	**(10,796)**	**9.8%**	**(10,796)**	**9.8%**	**(19,175)**	**13.3%**	**(43.7%)**
Cash Flow from Financing Activities								
Receipts	**32,736**	**813**	**2.5%**	**813**	**2.5%**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	31,900	813	2.6%	813	2.6%	-	-	(100.0%)
Increase (decrease) in consumer deposits	836	-	-	-	-	-	-	-
Payments	**(31,578)**	**(1,242)**	**3.9%**	**(1,242)**	**3.9%**	**(1,642)**	**6.1%**	**(24.4%)**
Repayment of borrowing	(31,578)	(1,242)	3.9%	(1,242)	3.9%	(1,642)	6.1%	(24.4%)
Net Cash from/(used) Financing Activities	**1,158**	**(428)**	**(37.0%)**	**(428)**	**(37.0%)**	**(1,642)**	**(5.3%)**	**(73.9%)**
Net Increase/(Decrease) in cash held	**8,748**	**28,675**	**327.8%**	**28,675**	**327.8%**	**45,648**	**90.4%**	**(37.2%)**
Cash/cash equivalents at the year begin:	125,810	201,991	160.6%	201,991	160.6%	130,091	96.4%	55.3%
Cash/cash equivalents at the year end:	**134,558**	**230,666**	**171.4%**	**230,666**	**171.4%**	**175,739**	**94.8%**	**31.3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	17,437	20.4%	15,303	17.9%	4,373	5.1%	48,245	56.5%	85,359	32.5%	-	-	125,239	147.0%
Trade and Other Receivables from Exchange Transactions - Electricity	18,740	63.3%	2,140	7.2%	448	1.5%	8,285	28.0%	29,613	11.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18,292	19.9%	5,632	6.1%	5,533	6.0%	62,512	68.0%	91,969	35.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3,489	24.2%	1,104	7.7%	789	5.5%	9,039	62.7%	14,422	5.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3,355	20.9%	1,038	6.5%	731	4.6%	10,893	68.0%	16,018	6.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1,287	5.3%	694	2.9%	904	3.7%	21,406	88.1%	24,292	9.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(35,703)	(3,020.0%)	1,888	159.7%	522	44.2%	34,476	2,916.2%	1,182	.4%	-	-	-	-
Total By Income Source	**26,898**	**10.2%**	**27,798**	**10.6%**	**13,301**	**5.1%**	**194,858**	**74.1%**	**262,855**	**100.0%**	**-**	**-**	**125,239**	**48.0%**
Debtors Age Analysis By Customer Group														
Organs of State	(4,500)	1,411.2%	336	(105.2%)	286	(89.8%)	3,559	(1,116.2%)	(319)	(.1%)	-	-	-	-
Commercial	23,135	25.8%	4,729	5.3%	3,708	4.1%	58,094	64.8%	89,666	34.1%	-	-	-	-
Households	8,263	4.8%	22,734	13.1%	9,306	5.4%	133,204	76.8%	173,508	66.0%	-	-	125,239	72.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**26,898**	**10.2%**	**27,798**	**10.6%**	**13,301**	**5.1%**	**194,858**	**74.1%**	**262,855**	**100.0%**	**-**	**-**	**125,239**	**48.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	30,930	100.0%	-	-	-	-	-	-	30,930	72.6%
Bulk Water	11,661	100.0%	-	-	-	-	-	-	11,661	27.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**42,591**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**42,591**	**100.0%**

Contact Details

Municipal Manager	Mr A S Albert de Klerk	016 360 7412
Financial Manager	Mrs Annette van Schalkwyk	016 360 7406

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: LESEDI (GT423)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**794,959**	**221,388**	**27.8%**	**221,388**	**27.8%**	**151,681**	**20.4%**	**46.0%**
Property rates	110,158	27,410	24.9%	27,410	24.9%	26,733	25.6%	2.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	306,050	87,587	28.6%	87,587	28.6%	66,559	22.9%	31.6%
Service charges - water revenue	113,659	29,000	25.5%	29,000	25.5%	21,023	20.1%	37.9%
Service charges - sanitation revenue	29,038	7,391	25.5%	7,391	25.5%	4,083	15.3%	81.0%
Service charges - refuse revenue	31,655	7,944	25.1%	7,944	25.1%	7,230	23.8%	9.9%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4,798	807	16.8%	807	16.8%	1,340	27.7%	(39.8%)
Interest earned - external investments	2,000	680	34.0%	680	34.0%	652	52.2%	4.2%
Interest earned - outstanding debtors	17,669	6,017	34.1%	6,017	34.1%	5,099	47.6%	18.0%
Dividends received	-	-	-	-	-	-	-	-
Fines	45,920	99	.2%	99	.2%	59	.1%	65.8%
Licences and permits	25	6	23.7%	6	23.7%	10	15.8%	(37.8%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	131,122	53,225	40.6%	53,225	40.6%	-	-	(100.0%)
Other own revenue	2,864	1,223	42.7%	1,223	42.7%	18,892	1,553.5%	(93.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**817,331**	**144,127**	**17.6%**	**144,127**	**17.6%**	**198,281**	**27.1%**	**(27.3%)**
Employee related costs	196,166	42,153	21.5%	42,153	21.5%	38,604	24.1%	9.2%
Remuneration of councillors	12,091	2,673	22.1%	2,673	22.1%	2,305	22.7%	15.9%
Debt impairment	137,910	-	-	-	-	57,554	57.3%	(100.0%)
Depreciation and asset impairment	38,768	-	-	-	-	-	-	-
Finance charges	9,711	1,264	13.0%	1,264	13.0%	1,341	13.3%	(5.7%)
Bulk purchases	296,075	75,877	25.6%	75,877	25.6%	80,286	28.3%	(5.5%)
Other Materials	22,443	2,805	12.5%	2,805	12.5%	1,773	7.2%	58.2%
Contracted services	55,341	10,976	19.8%	10,976	19.8%	12,292	1,555.9%	(10.7%)
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	48,825	8,380	17.2%	8,380	17.2%	4,126	4.2%	103.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(22,373)**	**77,262**		**77,262**		**(46,600)**		
Transfers recognised - capital	76,565	21,875	28.6%	21,875	28.6%	44,148	53.2%	(50.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**54,193**	**99,137**		**99,137**		**(2,452)**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**54,193**	**99,137**		**99,137**		**(2,452)**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**54,193**	**99,137**		**99,137**		**(2,452)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**54,193**	**99,137**		**99,137**		**(2,452)**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**90,468**	**5,049**	**5.6%**	**5,049**	**5.6%**	**5,639**	**5.9%**	**(10.5%)**
National Government	59,371	4,804	8.1%	4,804	8.1%	5,559	7.6%	(13.6%)
Provincial Government	3,320	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**62,691**	**4,804**	**7.7%**	**4,804**	**7.7%**	**5,559**	**7.1%**	**(13.6%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	27,777	245	.9%	245	.9%	80	.5%	207.3%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**90,468**	**5,049**	**5.6%**	**5,049**	**5.6%**	**5,639**	**5.9%**	**(10.5%)**
Governance and Administration	**5,100**	**245**	**4.8%**	**245**	**4.8%**	**80**	**1.3%**	**207.3%**
Executive & Council	800	-	-	-	-	-	-	-
Budget & Treasury Office	4,300	-	-	-	-	-	-	-
Corporate Services	-	245	-	245	-	80	-	207.3%
Community and Public Safety	**11,354**	**1,878**	**16.5%**	**1,878**	**16.5%**	**-**	**-**	**(100.0%)**
Community & Social Services	5,502	-	-	-	-	-	-	-
Sport And Recreation	5,833	1,878	32.2%	1,878	32.2%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	20	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**30,130**	**2,411**	**8.0%**	**2,411**	**8.0%**	**1,864**	**11.9%**	**29.3%**
Planning and Development	2,460	-	-	-	-	-	-	-
Road Transport	27,670	2,411	8.7%	2,411	8.7%	1,864	11.9%	29.3%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**43,884**	**515**	**1.2%**	**515**	**1.2%**	**3,695**	**7.0%**	**(86.0%)**
Electricity	17,884	43	.2%	43	.2%	684	4.9%	(93.7%)
Water	25,600	472	1.8%	472	1.8%	2,286	8.2%	(79.4%)
Waste Water Management	400	-	-	-	-	725	6.4%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**730,885**	**210,412**	**28.8%**	**210,412**	**28.8%**	**209,470**	**30.6%**	**.4%**
Property rates, penalties and collection charges	93,634	19,932	21.3%	19,932	21.3%	19,827	23.2%	.5%
Service charges	408,342	94,488	23.1%	94,488	23.1%	71,530	19.2%	32.1%
Other revenue	**12,280**	**7,809**	**63.6%**	**7,809**	**63.6%**	**25,959**	**223.3%**	**(69.9%)**
Government - operating	131,122	56,850	43.4%	56,850	43.4%	49,999	41.3%	13.7%
Government - capital	76,565	30,375	39.7%	30,375	39.7%	41,109	49.5%	(26.1%)
Interest	8,942	959	10.7%	959	10.7%	1,046	10.1%	(8.3%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(640,653)**	**(175,951)**	**27.5%**	**(175,951)**	**27.5%**	**(172,157)**	**29.2%**	**2.2%**
Suppliers and employees	(630,942)	(175,951)	27.9%	(175,951)	27.9%	(169,371)	29.3%	3.9%
Finance charges	(9,711)	-	-	-	-	(2,786)	27.7%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**90,232**	**34,461**	**38.2%**	**34,461**	**38.2%**	**37,313**	**39.2%**	**(7.6%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(90,468)**	**(17,859)**	**19.7%**	**(17,859)**	**19.7%**	**(9,557)**	**10.0%**	**86.9%**
Capital assets	(90,468)	(17,859)	19.7%	(17,859)	19.7%	(9,557)	10.0%	86.9%
Net Cash from/(used) Investing Activities	**(90,468)**	**(17,859)**	**19.7%**	**(17,859)**	**19.7%**	**(9,557)**	**10.0%**	**86.9%**
Cash Flow from Financing Activities								
Receipts	**-**	**161**	**-**	**161**	**-**	**(90)**	**-**	**(279.9%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	161	-	161	-	(90)	-	(279.9%)
Payments	**(4,010)**	**-**	**-**	**-**	**-**	**(1,731)**	**51.3%**	**(100.0%)**
Repayment of borrowing	(4,010)	-	-	-	-	(1,731)	51.3%	(100.0%)
Net Cash from/(used) Financing Activities	**(4,010)**	**161**	**(4.0%)**	**161**	**(4.0%)**	**(1,820)**	**54.0%**	**(108.8%)**
Net Increase/(Decrease) in cash held	**(4,246)**	**16,763**	**(394.8%)**	**16,763**	**(394.8%)**	**25,936**	**(693.3%)**	**(35.4%)**
Cash/cash equivalents at the year begin:	9,027	47,307	524.0%	47,307	524.0%	-	-	(100.0%)
Cash/cash equivalents at the year end:	**4,781**	**64,069**	**1,340.2%**	**64,069**	**1,340.2%**	**25,936**	**268.3%**	**147.0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12,964	6.0%	6,367	3.0%	5,407	2.5%	189,886	88.5%	214,625	31.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	26,505	14.5%	7,509	4.1%	5,146	2.8%	143,325	78.5%	182,485	27.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8,260	11.3%	2,938	4.0%	2,370	3.2%	59,467	81.4%	73,035	10.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2,774	5.0%	1,773	3.2%	1,588	2.9%	49,362	88.9%	55,497	8.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2,909	3.7%	2,285	2.9%	2,092	2.6%	71,714	90.8%	79,000	11.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,663	2.5%	934	1.4%	854	1.3%	64,164	94.9%	67,615	10.1%	-	-	-	-
Total By Income Source	**55,076**	**8.2%**	**21,806**	**3.2%**	**17,457**	**2.6%**	**577,918**	**86.0%**	**672,256**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6,769	22.1%	2,548	8.3%	1,102	3.6%	20,233	66.0%	30,651	4.6%	-	-	-	-
Commercial	19,968	57.0%	1,564	4.5%	1,092	3.1%	12,420	35.4%	35,043	5.2%	-	-	-	-
Households	27,963	4.8%	17,445	3.0%	15,020	2.6%	516,465	89.5%	576,892	85.8%	-	-	-	-
Other	375	1.3%	249	.8%	244	.8%	28,801	97.1%	29,669	4.4%	-	-	-	-
Total By Customer Group	**55,076**	**8.2%**	**21,806**	**3.2%**	**17,457**	**2.6%**	**577,918**	**86.0%**	**672,256**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2,502	100.0%	-	-	-	-	-	-	2,502	33.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2,760	100.0%	-	-	-	-	-	-	2,760	36.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1,896	99.1%	18	.9%	-	-	-	-	1,914	25.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	284	85.3%	49	14.7%	-	-	-	-	332	4.4%
Total	**7,441**	**99.1%**	**67**	**.9%**	**-**	**-**	**-**	**-**	**7,508**	**100.0%**

Contact Details

Municipal Manager	Mr Paul Mpele	016 492 0018
Financial Manager	Mr Paul Mpele	016 492 0018

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: SEDIBENG (DC42)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**375,966**	**135,659**	**36.1%**	**135,659**	**36.1%**	**118,848**	**32.6%**	**14.1%**
Property rates	-	-		-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	490	87	17.8%	87	17.8%	93	1.1%	(6.9%)
Interest earned - external investments	1,680	839	50.0%	839	50.0%	867	51.6%	(3.1%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	1,500	35	2.3%	35	2.3%	60	.1%	(41.7%)
Agency services	83,199	11,614	14.0%	11,614	14.0%	5,602	70.4%	107.3%
Transfers recognised - operational	277,241	120,132	43.3%	120,132	43.3%	106,760	39.7%	12.5%
Other own revenue	11,717	2,952	25.2%	2,952	25.2%	5,465	150.8%	(46.0%)
Gains on disposal of PPE	140	-	-	-	-	-	-	-
Operating Expenditure	**386,251**	**92,026**	**23.8%**	**92,026**	**23.8%**	**90,213**	**23.4%**	**2.0%**
Employee related costs	252,666	66,553	26.3%	66,553	26.3%	65,002	25.7%	2.4%
Remuneration of councillors	14,028	3,201	22.8%	3,201	22.8%	3,038	24.0%	5.4%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	12,099	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	7,454	2,200	29.5%	2,200	29.5%	1,827	-	20.4%
Contracted services	52,817	6,397	12.1%	6,397	12.1%	5,352	16.3%	19.5%
Transfers and grants	9,288	2,117	22.8%	2,117	22.8%	4,293	-	(50.7%)
Other expenditure	37,859	11,558	30.5%	11,558	30.5%	10,701	15.2%	8.0%
Loss on disposal of PPE	40	-	-	-	-	-	-	-
Surplus/(Deficit)	**(10,284)**	**43,633**		**43,633**		**28,635**		
Transfers recognised - capital	-	(1,705)	-	(1,705)	-	3,160	-	(153.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(10,284)**	**41,928**		**41,928**		**31,795**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(10,284)**	**41,928**		**41,928**		**31,795**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(10,284)**	**41,928**		**41,928**		**31,795**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(10,284)**	**41,928**		**41,928**		**31,795**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**3,600**	**602**	**16.7%**	**602**	**16.7%**	**243**	**4.1%**	**147.4%**
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	3,600	602	16.7%	602	16.7%	243	4.1%	147.4%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**3,600**	**602**	**16.7%**	**602**	**16.7%**	**243**	**4.1%**	**147.4%**
Governance and Administration	**3,600**	**602**	**16.7%**	**602**	**16.7%**	**243**	**4.1%**	**147.4%**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	3,600	42	1.2%	42	1.2%	38	1.2%	12.2%
Corporate Services	-	559	-	559	-	205	7.3%	172.3%
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**368,764**	**133,954**	**36.3%**	**133,954**	**36.3%**	**122,008**	**33.5%**	**9.8%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	**96,905**	**14,688**	**15.2%**	**14,688**	**15.2%**	**11,220**	**11.9%**	**30.9%**
Government - operating	270,179	118,427	43.8%	118,427	43.8%	109,921	40.9%	7.7%
Government - capital	-	-	-	-	-	-	-	-
Interest	1,680	839	50.0%	839	50.0%	867	51.6%	(3.1%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(356,645)**	**(125,719)**	**35.3%**	**(125,719)**	**35.3%**	**(105,788)**	**28.7%**	**18.8%**
Suppliers and employees	(347,357)	(123,602)	35.6%	(123,602)	35.6%	(101,495)	27.5%	21.8%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(9,288)	(2,117)	22.8%	(2,117)	22.8%	(4,293)	-	(50.7%)
Net Cash from/(used) Operating Activities	**12,119**	**8,235**	**67.9%**	**8,235**	**67.9%**	**16,220**	**(363.7%)**	**(49.2%)**
Cash Flow from Investing Activities								
Receipts	**4,786**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	4,786	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(3,600)**	**(602)**	**16.7%**	**(602)**	**16.7%**	**(243)**	**4.1%**	**147.4%**
Capital assets	(3,600)	(602)	16.7%	(602)	16.7%	(243)	4.1%	147.4%
Net Cash from/(used) Investing Activities	**1,186**	**(602)**	**(50.7%)**	**(602)**	**(50.7%)**	**(243)**	**4.1%**	**147.4%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**13,305**	**7,633**	**57.4%**	**7,633**	**57.4%**	**15,977**	**(154.2%)**	**(52.2%)**
Cash/cash equivalents at the year begin:	9,502	17,064	179.6%	17,064	179.6%	21,877	224.3%	(22.0%)
Cash/cash equivalents at the year end:	**22,807**	**24,696**	**108.3%**	**24,696**	**108.3%**	**37,854**	**(6,256.5%)**	**(34.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	9	100.0%	-	-	-	-	-	-	9	-	-	-	-	-
Other	997	2.0%	946	1.9%	1,118	2.3%	46,153	93.8%	49,213	100.0%	-	-	-	-
Total By Income Source	**1,006**	**2.0%**	**946**	**1.9%**	**1,118**	**2.3%**	**46,153**	**93.8%**	**49,223**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1,006	2.0%	946	1.9%	1,118	2.3%	46,153	93.8%	49,223	100.0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1,006**	**2.0%**	**946**	**1.9%**	**1,118**	**2.3%**	**46,153**	**93.8%**	**49,223**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	4,036	100.0%	-	-	-	-	-	-	4,036	3.4%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	21,826	19.0%	-	-	-	-	92,854	81.0%	114,680	96.6%
Total	**25,862**	**21.8%**	**-**	**-**	**-**	**-**	**92,854**	**78.2%**	**118,716**	**100.0%**

Contact Details

Municipal Manager	Mr S Khanyile	016 450 3201
Financial Manager	Ms K Wiese	016 450 3110

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MOGALE CITY (GT481)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**2,798,874**	**727,136**	**26.0%**	**727,136**	**26.0%**	**707,140**	**27.4%**	**2.8%**
Property rates	575,190	143,611	25.0%	143,611	25.0%	123,620	24.4%	16.2%
Property rates - penalties and collection charges	-	(2,378)	-	(2,378)	-	11,254	-	(121.1%)
Service charges - electricity revenue	948,069	235,731	24.9%	235,731	24.9%	230,208	26.2%	2.4%
Service charges - water revenue	280,490	71,635	25.5%	71,635	25.5%	68,198	27.1%	5.0%
Service charges - sanitation revenue	154,977	49,393	31.9%	49,393	31.9%	46,259	33.8%	6.8%
Service charges - refuse revenue	152,515	32,093	21.0%	32,093	21.0%	31,271	28.1%	2.6%
Service charges - other	34,792	2,379	6.8%	2,379	6.8%	3,188	9.9%	(25.4%)
Rental of facilities and equipment	6,256	1,709	27.3%	1,709	27.3%	1,273	36.4%	34.3%
Interest earned - external investments	7,455	1,232	16.5%	1,232	16.5%	2,985	50.1%	(58.7%)
Interest earned - outstanding debtors	40,194	11,175	27.8%	11,175	27.8%	9,533	27.7%	17.2%
Dividends received	-	-	-	-	-	-	-	-
Fines	9,032	7,394	81.9%	7,394	81.9%	474	1.3%	1,461.1%
Licences and permits	35	17	47.1%	17	47.1%	6	27.7%	158.6%
Agency services	27,603	4,923	17.8%	4,923	17.8%	4,632	17.8%	6.3%
Transfers recognised - operational	393,901	159,888	40.6%	159,888	40.6%	139,564	40.4%	14.6%
Other own revenue	147,365	8,333	5.7%	8,333	5.7%	34,676	16.3%	(76.0%)
Gains on disposal of PPE	21,000	-	-	-	-	-	-	-
Operating Expenditure	**2,699,164**	**565,085**	**20.9%**	**565,085**	**20.9%**	**607,177**	**24.1%**	**(6.9%)**
Employee related costs	788,932	178,292	22.6%	178,292	22.6%	164,801	23.2%	8.2%
Remuneration of councillors	37,057	8,320	22.5%	8,320	22.5%	7,653	20.6%	8.7%
Debt impairment	104,704	-	-	-	-	-	-	-
Depreciation and asset impairment	289,995	141	-	141	-	54,494	47.9%	(99.7%)
Finance charges	45,984	10,131	22.0%	10,131	22.0%	12,672	26.1%	(20.1%)
Bulk purchases	992,168	253,083	25.5%	253,083	25.5%	259,791	27.5%	(2.6%)
Other Materials	20,322	6,171	30.4%	6,171	30.4%	11,141	12.7%	(44.6%)
Contracted services	280,604	49,187	17.5%	49,187	17.5%	33,619	19.8%	46.3%
Transfers and grants	4,761	10,926	229.5%	10,926	229.5%	16,376	29.2%	(33.3%)
Other expenditure	134,636	48,834	36.3%	48,834	36.3%	46,631	18.1%	4.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**99,710**	**162,051**		**162,051**		**99,963**		
Transfers recognised - capital	290,133	22,367	7.7%	22,367	7.7%	27,794	14.4%	(19.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**389,843**	**184,419**		**184,419**		**127,758**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**389,843**	**184,419**		**184,419**		**127,758**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**389,843**	**184,419**		**184,419**		**127,758**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**389,843**	**184,419**		**184,419**		**127,758**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**386,739**	**27,539**	**7.1%**	**27,539**	**7.1%**	**48,530**	**16.5%**	**(43.3%)**
National Government	164,795	13,870	8.4%	13,870	8.4%	23,006	13.3%	(39.7%)
Provincial Government	125,338	8,497	6.8%	8,497	6.8%	10,455	49.9%	(18.7%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**290,133**	**22,367**	**7.7%**	**22,367**	**7.7%**	**33,461**	**17.3%**	**(33.2%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	96,607	5,172	5.4%	5,172	5.4%	2,518	3.1%	105.4%
Public contributions and donations	-	-	-	-	-	12,551	62.8%	(100.0%)
Capital Expenditure Standard Classification	**386,739**	**27,539**	**7.1%**	**27,539**	**7.1%**	**48,530**	**16.5%**	**(43.3%)**
Governance and Administration	**32,159**	**111**	**.3%**	**111**	**.3%**	**-**	**-**	**(100.0%)**
Executive & Council	20	-	-	-	-	-	-	-
Budget & Treasury Office	32,139	111	.3%	111	.3%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**148,863**	**12,797**	**8.6%**	**12,797**	**8.6%**	**7,469**	**15.2%**	**71.3%**
Community & Social Services	22,593	5,672	25.1%	5,672	25.1%	856	3.5%	562.8%
Sport And Recreation	7,472	-	-	-	-	6,614	69.6%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	118,798	7,126	6.0%	7,126	6.0%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**89,076**	**1,380**	**1.5%**	**1,380**	**1.5%**	**29,348**	**35.6%**	**(95.3%)**
Planning and Development	19,357	949	4.9%	949	4.9%	22,675	35.2%	(95.8%)
Road Transport	69,718	431	.6%	431	.6%	6,673	36.8%	(93.5%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**115,642**	**13,251**	**11.5%**	**13,251**	**11.5%**	**11,713**	**7.5%**	**13.1%**
Electricity	25,000	256	1.0%	256	1.0%	2,418	7.4%	(89.4%)
Water	41,885	-	-	-	-	2,298	4.8%	(100.0%)
Waste Water Management	20,500	12,995	63.4%	12,995	63.4%	6,997	9.9%	85.7%
Waste Management	28,257	-	-	-	-	-	-	-
Other	**1,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**2,968,007**	**814,825**	**27.5%**	**814,825**	**27.5%**	**803,917**	**28.8%**	**1.4%**
Property rates, penalties and collection charges	609,972	118,678	19.5%	118,678	19.5%	106,269	19.8%	11.7%
Service charges	1,536,062	361,874	23.6%	361,874	23.6%	338,583	24.6%	6.9%
Other revenue	**90,291**	**84,221**	**93.3%**	**84,221**	**93.3%**	**106,906**	**35.9%**	**(21.2%)**
Government - operating	393,901	168,541	42.8%	168,541	42.8%	147,133	42.6%	14.6%
Government - capital	290,133	69,694	24.0%	69,694	24.0%	91,810	47.4%	(24.1%)
Interest	47,649	11,818	24.8%	11,818	24.8%	13,215	32.7%	(10.6%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(2,409,281)**	**(786,037)**	**32.6%**	**(786,037)**	**32.6%**	**(778,728)**	**34.0%**	**.9%**
Suppliers and employees	(2,363,297)	(777,158)	32.9%	(777,158)	32.9%	(753,314)	34.4%	3.2%
Finance charges	(45,984)	(8,880)	19.3%	(8,880)	19.3%	(9,038)	18.6%	(1.7%)
Transfers and grants	-	-	-	-	-	(16,376)	29.2%	(100.0%)
Net Cash from/(used) Operating Activities	**558,726**	**28,788**	**5.2%**	**28,788**	**5.2%**	**25,188**	**5.0%**	**14.3%**
Cash Flow from Investing Activities								
Receipts	**21,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	21,000	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(386,739)**	**(87,991)**	**22.8%**	**(87,991)**	**22.8%**	**(76,835)**	**26.1%**	**14.5%**
Capital assets	(386,739)	(87,991)	22.8%	(87,991)	22.8%	(76,835)	26.1%	14.5%
Net Cash from/(used) Investing Activities	**(365,739)**	**(87,991)**	**24.1%**	**(87,991)**	**24.1%**	**(76,835)**	**28.1%**	**14.5%**
Cash Flow from Financing Activities								
Receipts	**100,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	100,000	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(134,666)**	**(9,204)**	**6.8%**	**(9,204)**	**6.8%**	**(7,899)**	**7.4%**	**16.5%**
Repayment of borrowing	(134,666)	(9,204)	6.8%	(9,204)	6.8%	(7,899)	7.4%	16.5%
Net Cash from/(used) Financing Activities	**(34,666)**	**(9,204)**	**26.6%**	**(9,204)**	**26.6%**	**(7,899)**	**7.4%**	**16.5%**
Net Increase/(Decrease) in cash held	**158,321**	**(68,407)**	**(43.2%)**	**(68,407)**	**(43.2%)**	**(59,545)**	**(49.2%)**	**14.9%**
Cash/cash equivalents at the year begin:	44,753	40,375	90.2%	40,375	90.2%	44,753	66.5%	(9.8%)
Cash/cash equivalents at the year end:	**203,074**	**(28,033)**	**(13.8%)**	**(28,033)**	**(13.8%)**	**(14,792)**	**(7.9%)**	**89.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	24,282	9.9%	9,625	3.9%	4,932	2.0%	207,390	84.2%	246,228	17.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	65,258	24.4%	13,677	5.1%	8,673	3.2%	180,070	67.3%	267,678	18.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	48,496	16.1%	10,416	3.5%	11,201	3.7%	231,591	76.8%	301,703	20.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	19,074	14.6%	8,345	6.4%	9,713	7.4%	93,639	71.6%	130,771	9.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9,622	8.7%	5,903	5.4%	2,941	2.7%	91,834	83.3%	110,301	7.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	247	8.5%	82	2.8%	114	3.9%	2,481	84.8%	2,925	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	6,788	8.8%	3,235	4.2%	3,225	4.2%	64,072	82.9%	77,319	5.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20,651	6.7%	799	.3%	11,572	3.8%	275,496	89.3%	308,518	21.3%	-	-	-	-
Total By Income Source	**194,418**	**13.5%**	**52,083**	**3.6%**	**52,371**	**3.6%**	**1,146,572**	**79.3%**	**1,445,444**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	10,371	28.5%	3,929	10.8%	5,428	14.9%	16,680	45.8%	36,408	2.5%	-	-	-	-
Commercial	61,981	41.6%	12,114	8.1%	11,323	7.6%	63,495	42.6%	148,913	10.3%	-	-	-	-
Households	119,029	17.1%	35,743	5.1%	34,735	5.0%	505,126	72.7%	694,633	48.1%	-	-	-	-
Other	3,036	.5%	297	.1%	885	.2%	561,271	99.3%	565,489	39.1%	-	-	-	-
Total By Customer Group	**194,418**	**13.5%**	**52,083**	**3.6%**	**52,371**	**3.6%**	**1,146,572**	**79.3%**	**1,445,444**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	92,757	73.2%	33,924	26.8%	-	-	-	-	126,681	38.1%
Bulk Water	30,522	100.0%	-	-	-	-	-	-	30,522	9.2%
PAYE deductions	10,801	100.0%	-	-	-	-	-	-	10,801	3.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	11,480	100.0%	-	-	-	-	-	-	11,480	3.4%
Loan repayments	4,645	100.0%	-	-	-	-	-	-	4,645	1.4%
Trade Creditors	60,958	41.2%	30,701	20.7%	15,397	10.4%	41,027	27.7%	148,083	44.5%
Auditor-General	395	100.0%	-	-	-	-	-	-	395	.1%
Other	168	100.0%	-	-	-	-	-	-	168	.1%
Total	**211,725**	**63.6%**	**64,625**	**19.4%**	**15,397**	**4.6%**	**41,027**	**12.3%**	**332,774**	**100.0%**

Contact Details

Municipal Manager	Mr Pringle Maanda Raedani	011 951 2037
Financial Manager	Ms Dorothy Diale	011 951 2025

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MERAFONG CITY (GT484)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**1,203,379**	**368,493**	**30.6%**	**368,493**	**30.6%**	**358,754**	**27.9%**	**2.7%**
Property rates	185,386	45,190	24.4%	45,190	24.4%	42,040	23.8%	7.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	273,707	69,026	25.2%	69,026	25.2%	66,601	23.5%	3.6%
Service charges - water revenue	294,017	77,383	26.3%	77,383	26.3%	61,795	19.6%	25.2%
Service charges - sanitation revenue	29,090	13,516	46.5%	13,516	46.5%	11,945	22.8%	13.2%
Service charges - refuse revenue	58,477	17,737	30.3%	17,737	30.3%	16,323	24.6%	8.7%
Service charges - other	-	390	-	390	-	314	24.1%	24.0%
Rental of facilities and equipment	2,340	324	13.8%	324	13.8%	256	20.2%	26.5%
Interest earned - external investments	6,500	908	14.0%	908	14.0%	1,568	56.3%	(42.1%)
Interest earned - outstanding debtors	93,004	17,183	18.5%	17,183	18.5%	21,445	26.9%	(19.9%)
Dividends received	-	-	-	-	-	-	-	-
Fines	10,836	1,572	14.5%	1,572	14.5%	2,850	49.5%	(44.9%)
Licences and permits	16,397	8,932	54.5%	8,932	54.5%	9,280	23.2%	(3.7%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	227,399	114,259	50.2%	114,259	50.2%	123,530	49.0%	(7.5%)
Other own revenue	6,226	1,956	31.4%	1,956	31.4%	805	7.2%	143.0%
Gains on disposal of PPE	-	118	-	118	-	-	-	(100.0%)
Operating Expenditure	**1,387,189**	**289,275**	**20.9%**	**289,275**	**20.9%**	**267,494**	**19.0%**	**8.1%**
Employee related costs	380,433	77,205	20.3%	77,205	20.3%	76,391	21.4%	1.1%
Remuneration of councillors	23,361	5,664	24.2%	5,664	24.2%	5,004	22.7%	13.2%
Debt impairment	241,760	40,633	16.8%	40,633	16.8%	60,837	25.0%	(33.2%)
Depreciation and asset impairment	28,361	4,727	16.7%	4,727	16.7%	7,090	25.0%	(33.3%)
Finance charges	22,600	5,551	24.6%	5,551	24.6%	4,002	32.3%	38.7%
Bulk purchases	473,253	135,334	28.6%	135,334	28.6%	90,306	20.4%	49.9%
Other Materials	913	261	28.6%	261	28.6%	-	-	(100.0%)
Contracted services	155,093	7,853	5.1%	7,853	5.1%	11,892	12.4%	(34.0%)
Transfers and grants	1,465	1,010	68.9%	1,010	68.9%	-	-	(100.0%)
Other expenditure	59,950	11,036	18.4%	11,036	18.4%	11,971	5.9%	(7.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(183,810)**	**79,218**		**79,218**		**91,261**		
Transfers recognised - capital	202,838	24,968	12.3%	24,968	12.3%	67,131	55.8%	(62.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**19,028**	**104,186**		**104,186**		**158,392**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**19,028**	**104,186**		**104,186**		**158,392**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**19,028**	**104,186**		**104,186**		**158,392**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**19,028**	**104,186**		**104,186**		**158,392**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**255,432**	**31,479**	**12.3%**	**31,479**	**12.3%**	**9,750**	**7.8%**	**222.9%**
National Government	132,691	25,993	19.6%	25,993	19.6%	7,758	8.2%	235.0%
Provincial Government	119,280	5,486	4.6%	5,486	4.6%	1,794	6.8%	205.9%
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**251,972**	**31,479**	**12.5%**	**31,479**	**12.5%**	**9,552**	**7.9%**	**229.6%**
Borrowing	-	-	-	-	-	179	7.2%	(100.0%)
Internally generated funds	3,460	-	-	-	-	19	1.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**255,432**	**31,479**	**12.3%**	**31,479**	**12.3%**	**9,750**	**7.8%**	**222.9%**
Governance and Administration	**1,460**	**-**	**-**	**-**	**-**	**19**	**1.3%**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	1,460	-	-	-	-	19	1.3%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**19,373**	**-**	**-**	**-**	**-**	**675**	**8.4%**	**(100.0%)**
Community & Social Services	17,373	-	-	-	-	-	-	-
Sport And Recreation	2,000	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	675	-	(100.0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**33,612**	**-**	**-**	**-**	**-**	**1,091**	**5.5%**	**(100.0%)**
Planning and Development	3,674	-	-	-	-	-	-	-
Road Transport	29,938	-	-	-	-	1,091	6.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**200,987**	**31,479**	**15.7%**	**31,479**	**15.7%**	**7,964**	**8.4%**	**295.3%**
Electricity	16,000	928	5.8%	928	5.8%	179	1.4%	419.1%
Water	168,980	14,384	8.5%	14,384	8.5%	2,468	4.4%	482.9%
Waste Water Management	16,006	3,154	19.7%	3,154	19.7%	660	22.5%	377.7%
Waste Management	-	13,012	-	13,012	-	4,657	19.9%	179.4%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**1,172,796**	**368,676**	**31.4%**	**368,676**	**31.4%**	**424,555**	**36.5%**	**(13.2%)**
Property rates, penalties and collection charges	139,039	41,098	29.6%	41,098	29.6%	35,067	26.5%	17.2%
Service charges	491,468	125,268	25.5%	125,268	25.5%	118,388	22.0%	5.8%
Other revenue	**35,798**	**12,719**	**35.5%**	**12,719**	**35.5%**	**13,191**	**22.7%**	**(3.6%)**
Government - operating	227,399	114,259	50.2%	114,259	50.2%	139,949	55.6%	(18.4%)
Government - capital	202,838	73,476	36.2%	73,476	36.2%	115,631	96.1%	(36.5%)
Interest	76,253	1,855	2.4%	1,855	2.4%	2,329	3.7%	(20.3%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(1,117,067)**	**(205,283)**	**18.4%**	**(205,283)**	**18.4%**	**(318,043)**	**28.1%**	**(35.5%)**
Suppliers and employees	(1,093,002)	(199,731)	18.3%	(199,731)	18.3%	(314,041)	28.0%	(36.4%)
Finance charges	(22,600)	(5,551)	24.6%	(5,551)	24.6%	(4,002)	32.3%	38.7%
Transfers and grants	(1,465)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**55,729**	**163,394**	**293.2%**	**163,394**	**293.2%**	**106,512**	**332.0%**	**53.4%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(255,432)**	**(31,479)**	**12.3%**	**(31,479)**	**12.3%**	**(32,273)**	**26.0%**	**(2.5%)**
Capital assets	(255,432)	(31,479)	12.3%	(31,479)	12.3%	(32,273)	26.0%	(2.5%)
Net Cash from/(used) Investing Activities	**(255,432)**	**(31,479)**	**12.3%**	**(31,479)**	**12.3%**	**(32,273)**	**26.0%**	**(2.5%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(4,888)**	**(1,908)**	**39.0%**	**(1,908)**	**39.0%**	**(1,761)**	**36.0%**	**8.3%**
Repayment of borrowing	(4,888)	(1,908)	39.0%	(1,908)	39.0%	(1,761)	36.0%	8.3%
Net Cash from/(used) Financing Activities	**(4,888)**	**(1,908)**	**39.0%**	**(1,908)**	**39.0%**	**(1,761)**	**36.0%**	**8.3%**
Net Increase/(Decrease) in cash held	**(204,590)**	**130,007**	**(63.5%)**	**130,007**	**(63.5%)**	**72,478**	**(74.6%)**	**79.4%**
Cash/cash equivalents at the year begin:	(415,943)	54,980	(13.2%)	54,980	(13.2%)	206,444	(80.5%)	(73.4%)
Cash/cash equivalents at the year end:	**(620,533)**	**184,987**	**(29.8%)**	**184,987**	**(29.8%)**	**278,922**	**(78.9%)**	**(33.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	30,057	6.4%	20,443	4.3%	16,753	3.5%	406,035	85.8%	473,288	30.0%	-	-	406,035	86.0%
Trade and Other Receivables from Exchange Transactions - Electricity	23,224	30.8%	10,953	14.5%	3,781	5.0%	37,505	49.7%	75,464	4.8%	-	-	37,505	50.0%
Receivables from Non-exchange Transactions - Property Rates	14,544	5.3%	9,716	3.5%	6,215	2.3%	244,004	88.9%	274,479	17.4%	-	-	244,004	89.0%
Receivables from Exchange Transactions - Waste Water Management	4,978	5.0%	4,625	4.7%	4,075	4.1%	85,127	86.2%	98,805	6.3%	-	-	85,127	86.0%
Receivables from Exchange Transactions - Waste Management	5,935	4.0%	9,098	6.1%	6,331	4.2%	128,139	85.7%	149,503	9.5%	-	-	128,139	86.0%
Receivables from Exchange Transactions - Property Rental Debtors	101	14.8%	86	12.6%	49	7.2%	444	65.4%	680	-	-	-	444	65.0%
Interest on Arrear Debtor Accounts	33	-	8,992	2.8%	8,222	2.5%	308,401	94.7%	325,647	20.7%	-	-	308,401	95.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9,166	5.2%	6,527	3.7%	12,375	7.0%	149,119	84.2%	177,186	11.2%	-	-	149,119	84.0%
Total By Income Source	**88,037**	**5.6%**	**70,440**	**4.5%**	**57,802**	**3.7%**	**1,358,774**	**86.3%**	**1,575,053**	**100.0%**	**-**	**-**	**1,358,774**	**86.0%**
Debtors Age Analysis By Customer Group														
Organs of State	2,242	12.3%	1,583	8.7%	1,215	6.6%	13,254	72.5%	18,294	1.2%	-	-	13,254	73.0%
Commercial	43,403	5.9%	27,804	3.8%	19,253	2.6%	642,690	87.7%	733,150	46.5%	-	-	642,690	88.0%
Households	35,426	4.8%	40,377	5.5%	36,954	5.0%	625,705	84.7%	738,462	46.9%	-	-	625,705	85.0%
Other	6,966	8.2%	676	.8%	380	.4%	77,126	90.6%	85,147	5.4%	-	-	77,126	91.0%
Total By Customer Group	**88,037**	**5.6%**	**70,440**	**4.5%**	**57,802**	**3.7%**	**1,358,774**	**86.3%**	**1,575,053**	**100.0%**	**-**	**-**	**1,358,774**	**86.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	73,128	47.2%	47,360	30.6%	-	-	34,318	22.2%	154,806	49.4%
Bulk Water	1,544	100.0%	-	-	-	-	-	-	1,544	.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	32,287	100.0%	-	-	-	-	-	-	32,287	10.3%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15,899	13.2%	24,426	20.3%	8,164	6.8%	71,929	59.7%	120,418	38.4%
Auditor-General	355	7.7%	-	-	-	-	4,274	92.3%	4,630	1.5%
Other	-	-	-	-	-	-	-	-	-	-
Total	**123,213**	**39.3%**	**71,785**	**22.9%**	**8,164**	**2.6%**	**110,521**	**35.2%**	**313,684**	**100.0%**

Contact Details

Municipal Manager	Ms Morakane N. Mokoena	018 788 9506
Financial Manager	Ms Martha Chauke	018 788 9551

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: RAND WEST CITY (GT485)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**1,768,388**	**483,063**	**27.3%**	**483,063**	**27.3%**	**438,109**	**28.2%**	**10.3%**
Property rates	234,508	56,888	24.3%	56,888	24.3%	81,197	42.1%	(29.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	671,564	168,969	25.2%	168,969	25.2%	121,416	20.7%	39.2%
Service charges - water revenue	321,344	75,487	23.5%	75,487	23.5%	67,369	23.5%	12.1%
Service charges - sanitation revenue	55,973	13,174	23.5%	13,174	23.5%	14,771	29.2%	(10.8%)
Service charges - refuse revenue	61,648	17,594	28.5%	17,594	28.5%	14,388	27.7%	22.3%
Service charges - other	3,135	-	-	-	-	-	-	-
Rental of facilities and equipment	2,841	106	3.7%	106	3.7%	556	15.3%	(80.8%)
Interest earned - external investments	3,398	692	20.4%	692	20.4%	1,139	35.7%	(39.3%)
Interest earned - outstanding debtors	26,077	7,302	28.0%	7,302	28.0%	4,186	22.6%	74.4%
Dividends received	53	-	-	-	-	-	-	-
Fines	18,599	358	1.9%	358	1.9%	805	7.6%	(55.6%)
Licences and permits	91	26	28.2%	26	28.2%	14	15.8%	90.0%
Agency services	30,181	5,959	19.7%	5,959	19.7%	10,560	37.2%	(43.6%)
Transfers recognised - operational	307,469	132,520	43.1%	132,520	43.1%	117,814	41.6%	12.5%
Other own revenue	31,506	3,989	12.7%	3,989	12.7%	3,896	10.9%	2.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**1,768,318**	**440,720**	**24.9%**	**440,720**	**24.9%**	**333,001**	**21.5%**	**32.3%**
Employee related costs	527,095	129,579	24.6%	129,579	24.6%	126,888	25.9%	2.1%
Remuneration of councillors	28,207	6,589	23.4%	6,589	23.4%	5,950	22.6%	10.7%
Debt impairment	79,672	6,991	8.8%	6,991	8.8%	-	-	(100.0%)
Depreciation and asset impairment	178,508	45,993	25.8%	45,993	25.8%	-	-	(100.0%)
Finance charges	8,431	4,710	55.9%	4,710	55.9%	2,401	41.6%	96.2%
Bulk purchases	694,221	202,430	29.2%	202,430	29.2%	177,255	28.9%	14.2%
Other Materials	101,601	10,179	10.0%	10,179	10.0%	-	-	(100.0%)
Contracted services	46,566	17,124	36.8%	17,124	36.8%	9,770	23.0%	75.3%
Transfers and grants	1,590	-	-	-	-	-	-	-
Other expenditure	102,428	17,125	16.7%	17,125	16.7%	10,737	11.1%	59.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**70**	**42,343**		**42,343**		**105,108**		
Transfers recognised - capital	305,594	49,201	16.1%	49,201	16.1%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**305,665**	**91,544**		**91,544**		**105,108**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**305,665**	**91,544**		**91,544**		**105,108**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**305,665**	**91,544**		**91,544**		**105,108**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**305,665**	**91,544**		**91,544**		**105,108**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**324,865**	**52,257**	**16.1%**	**52,257**	**16.1%**	**13,008**	**8.3%**	**301.7%**
National Government	302,594	52,257	17.3%	52,257	17.3%	13,008	12.4%	301.7%
Provincial Government	3,000	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**305,594**	**52,257**	**17.1%**	**52,257**	**17.1%**	**13,008**	**8.3%**	**301.7%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	19,271	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**324,865**	**52,257**	**16.1%**	**52,257**	**16.1%**	**13,008**	**8.3%**	**301.7%**
Governance and Administration	**(0)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	(0)	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**24,257**	**1,833**	**7.6%**	**1,833**	**7.6%**	**801**	**3.6%**	**128.8%**
Community & Social Services	3,000	-	-	-	-	-	-	-
Sport And Recreation	13,257	1,833	13.8%	1,833	13.8%	801	6.1%	128.8%
Public Safety	-	-	-	-	-	-	-	-
Housing	8,000	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**75,335**	**7,577**	**10.1%**	**7,577**	**10.1%**	**792**	**1.7%**	**857.1%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	75,335	7,577	10.1%	7,577	10.1%	792	1.7%	857.1%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**220,002**	**42,848**	**19.5%**	**42,848**	**19.5%**	**11,415**	**13.2%**	**275.3%**
Electricity	75,000	10,414	13.9%	10,414	13.9%	-	-	(100.0%)
Water	145,002	32,433	22.4%	32,433	22.4%	10,383	15.7%	212.4%
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	1,033	10.1%	(100.0%)
Other	**5,271**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**1,923,254**	**485,371**	**25.2%**	**485,371**	**25.2%**	**400,744**	**24.2%**	**21.1%**
Property rates, penalties and collection charges	211,058	42,357	20.1%	42,357	20.1%	31,955	17.4%	32.5%
Service charges	1,002,298	209,173	20.9%	209,173	20.9%	175,217	18.8%	19.4%
Other revenue	**69,914**	**37,337**	**53.4%**	**37,337**	**53.4%**	**12,794**	**16.3%**	**191.8%**
Government - operating	307,469	129,253	42.0%	129,253	42.0%	114,399	40.4%	13.0%
Government - capital	305,594	64,710	21.2%	64,710	21.2%	64,830	41.4%	(.2%)
Interest	26,867	2,541	9.5%	2,541	9.5%	1,549	7.1%	64.1%
Dividends	53	-	-	-	-	-	-	-
Payments	**(1,535,638)**	**(414,381)**	**27.0%**	**(414,381)**	**27.0%**	**(457,362)**	**33.8%**	**(9.4%)**
Suppliers and employees	(1,525,618)	(412,647)	27.0%	(412,647)	27.0%	(457,045)	33.9%	(9.7%)
Finance charges	(8,431)	(1,734)	20.6%	(1,734)	20.6%	(317)	6.1%	446.3%
Transfers and grants	(1,590)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**387,616**	**70,991**	**18.3%**	**70,991**	**18.3%**	**(56,618)**	**(18.9%)**	**(225.4%)**
Cash Flow from Investing Activities								
Receipts	**14,633**	**(23,637)**	**(161.5%)**	**(23,637)**	**(161.5%)**	**(13,375)**	**-**	**76.7%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	785	(23,637)	(3,009.3%)	(23,637)	(3,009.3%)	(13,375)	-	76.7%
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	13,847	-	-	-	-	-	-	-
Payments	**(324,866)**	**(49,201)**	**15.1%**	**(49,201)**	**15.1%**	**(24,147)**	**8.9%**	**103.8%**
Capital assets	(324,866)	(49,201)	15.1%	(49,201)	15.1%	(24,147)	8.9%	103.8%
Net Cash from/(used) Investing Activities	**(310,233)**	**(72,838)**	**23.5%**	**(72,838)**	**23.5%**	**(37,522)**	**13.9%**	**94.1%**
Cash Flow from Financing Activities								
Receipts	**-**	**286**	**-**	**286**	**-**	**336**	**-**	**(14.9%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	286	-	286	-	336	-	(14.9%)
Payments	**(2,338)**	**(1,429)**	**61.1%**	**(1,429)**	**61.1%**	**(1,793)**	**89.6%**	**(20.3%)**
Repayment of borrowing	(2,338)	(1,429)	61.1%	(1,429)	61.1%	(1,793)	89.6%	(20.3%)
Net Cash from/(used) Financing Activities	**(2,338)**	**(1,143)**	**48.9%**	**(1,143)**	**48.9%**	**(1,457)**	**72.8%**	**(21.6%)**
Net Increase/(Decrease) in cash held	**75,045**	**(2,990)**	**(4.0%)**	**(2,990)**	**(4.0%)**	**(95,597)**	**(361.3%)**	**(96.9%)**
Cash/cash equivalents at the year begin:	89,902	41,247	45.9%	41,247	45.9%	127,271	379.9%	(67.6%)
Cash/cash equivalents at the year end:	**164,947**	**38,257**	**23.2%**	**38,257**	**23.2%**	**31,674**	**52.8%**	**20.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	22,852	24.0%	10,793	11.3%	5,626	5.9%	55,889	58.7%	95,160	16.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	40,560	39.3%	7,631	7.4%	5,781	5.6%	49,238	47.7%	103,210	18.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14,196	15.7%	3,842	4.3%	14,647	16.3%	57,447	63.7%	90,131	15.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3,976	10.4%	2,104	5.5%	1,733	4.5%	30,483	79.6%	38,297	6.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4,567	10.5%	2,579	5.9%	2,146	4.9%	34,377	78.7%	43,669	7.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	14	2.2%	13	2.0%	12	1.9%	595	93.9%	633	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	2,912	5.0%	2,714	4.7%	2,496	4.3%	49,561	85.9%	57,684	10.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	28,283	20.4%	2,495	1.8%	2,040	1.5%	105,599	76.3%	138,418	24.4%	-	-	-	-
Total By Income Source	**117,360**	**20.7%**	**32,170**	**5.7%**	**34,481**	**6.1%**	**383,189**	**67.6%**	**567,200**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4,362	14.4%	1,053	3.5%	12,230	40.4%	12,635	41.7%	30,280	5.3%	-	-	-	-
Commercial	59,251	57.4%	4,597	4.5%	2,290	2.2%	37,000	35.9%	103,137	18.2%	-	-	-	-
Households	53,748	12.4%	26,520	6.1%	19,962	4.6%	333,554	76.9%	433,784	76.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**117,360**	**20.7%**	**32,170**	**5.7%**	**34,481**	**6.1%**	**383,189**	**67.6%**	**567,200**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	43,628	20.9%	71,986	34.4%	-	-	93,417	44.7%	209,032	39.7%
Bulk Water	22,115	100.0%	-	-	-	-	-	-	22,115	4.2%
PAYE deductions	6,659	100.0%	-	-	-	-	-	-	6,659	1.3%
VAT (output less input)	8,802	100.0%	-	-	-	-	-	-	8,802	1.7%
Pensions / Retirement	7,115	100.0%	-	-	-	-	-	-	7,115	1.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	41,090	19.0%	30,334	14.0%	14,977	6.9%	130,428	60.2%	216,828	41.2%
Auditor-General	1,559	100.0%	-	-	-	-	-	-	1,559	.3%
Other	53,978	100.0%	-	-	-	-	-	-	53,978	10.3%
Total	**184,945**	**35.2%**	**102,320**	**19.4%**	**14,977**	**2.8%**	**223,845**	**42.5%**	**526,087**	**100.0%**

Contact Details

Municipal Manager	Mr Themba Goba	011 411 0051/2
Financial Manager	Ms Beverly Gungisa	011 411 0086/7

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: WEST RAND (DC48)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**339,595**	**127,863**	**37.7%**	**127,863**	**37.7%**	**147,022**	**28.3%**	**(13.0%)**
Property rates	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	601	346	57.6%	346	57.6%	99	4.2%	249.8%
Rental of facilities and equipment	1,385	147	10.6%	147	10.6%	155	6.7%	(5.1%)
Interest earned - external investments	-	105	-	105	-	132	6.6%	(20.1%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	600	-	-	-	-	-	-	-
Agency services	-	16	-	16	-	-	-	(100.0%)
Transfers recognised - operational	214,708	121,774	56.7%	121,774	56.7%	80,932	39.0%	50.5%
Other own revenue	122,301	5,476	4.5%	5,476	4.5%	65,704	21.6%	(91.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**342,193**	**65,711**	**19.2%**	**65,711**	**19.2%**	**65,592**	**12.5%**	**.2%**
Employee related costs	168,329	53,874	32.0%	53,874	32.0%	40,942	21.4%	31.6%
Remuneration of councillors	13,685	3,162	23.1%	3,162	23.1%	2,897	20.2%	9.2%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8,161	1,846	22.6%	1,846	22.6%	2,292	27.2%	(19.4%)
Finance charges	1,486	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	100	-	-	-	-	-	-	-
Contracted services	133,844	4,996	3.7%	4,996	3.7%	12,468	4.6%	(59.9%)
Transfers and grants	4,392	-	-	-	-	1,100	25.0%	(100.0%)
Other expenditure	12,197	1,833	15.0%	1,833	15.0%	5,893	20.4%	(68.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(2,598)**	**62,152**		**62,152**		**81,430**		
Transfers recognised - capital	2,598	-	-	-	-	11,812	93.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**0**	**62,152**		**62,152**		**93,242**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**0**	**62,152**		**62,152**		**93,242**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**0**	**62,152**		**62,152**		**93,242**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**0**	**62,152**		**62,152**		**93,242**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**43,277**	**-**	**-**	**-**	**-**	**2,803**	**28.0%**	**(100.0%)**
National Government	43,277	-	-	-	-	2,803	28.0%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**43,277**	**-**	**-**	**-**	**-**	**2,803**	**28.0%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**43,277**	**-**	**-**	**-**	**-**	**2,803**	**28.0%**	**(100.0%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**43,277**	**-**	**-**	**-**	**-**	**2,803**	**28.0%**	**(100.0%)**
Planning and Development	43,277	-	-	-	-	2,803	28.0%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**342,193**	**103,799**	**30.3%**	**103,799**	**30.3%**	**164,389**	**31.3%**	**(36.9%)**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	601	411	68.4%	411	68.4%	262	11.1%	57.1%
Other revenue	**124,287**	**13,009**	**10.5%**	**13,009**	**10.5%**	**75,860**	**25.2%**	**(82.9%)**
Government - operating	214,708	88,458	41.2%	88,458	41.2%	82,789	39.9%	6.8%
Government - capital	2,598	1,816	69.9%	1,816	69.9%	5,350	42.5%	(66.1%)
Interest	-	105	-	105	-	128	6.4%	(17.9%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(290,756)**	**(183,893)**	**63.2%**	**(183,893)**	**63.2%**	**(113,919)**	**22.2%**	**61.4%**
Suppliers and employees	(284,878)	(178,633)	62.7%	(178,633)	62.7%	(108,659)	21.5%	64.4%
Finance charges	(1,486)	-	-	-	-	-	-	-
Transfers and grants	(4,392)	(5,260)	119.8%	(5,260)	119.8%	(5,260)	119.8%	-
Net Cash from/(used) Operating Activities	**51,438**	**(80,094)**	**(155.7%)**	**(80,094)**	**(155.7%)**	**50,471**	**437.6%**	**(258.7%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(43,277)**	**-**	**-**	**-**	**-**	**(2,803)**	**28.0%**	**(100.0%)**
Capital assets	(43,277)	-	-	-	-	(2,803)	28.0%	(100.0%)
Net Cash from/(used) Investing Activities	**(43,277)**	**-**	**-**	**-**	**-**	**(2,803)**	**28.0%**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**8,161**	**(80,094)**	**(981.5%)**	**(80,094)**	**(981.5%)**	**47,668**	**3,106.0%**	**(268.0%)**
Cash/cash equivalents at the year begin:	(126,400)	72,006	(57.0%)	72,006	(57.0%)	72,006	-	-
Cash/cash equivalents at the year end:	**(118,239)**	**(8,088)**	**6.8%**	**(8,088)**	**6.8%**	**119,673**	**7,797.9%**	**(106.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	181	.3%	24,169	42.6%	222	.4%	32,113	56.7%	56,685	100.0%	-	-	(5,776)	(10.0%)
Total By Income Source	**181**	**.3%**	**24,169**	**42.6%**	**222**	**.4%**	**32,113**	**56.7%**	**56,685**	**100.0%**	**-**	**-**	**(5,776)**	**(10.0%)**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	24,000	50.9%	-	-	23,126	49.1%	47,126	83.1%	-	-	-	-
Commercial	181	1.9%	169	1.8%	222	2.3%	8,987	94.0%	9,559	16.9%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	(5,776)	-
Total By Customer Group	**181**	**.3%**	**24,169**	**42.6%**	**222**	**.4%**	**32,113**	**56.7%**	**56,685**	**100.0%**	**-**	**-**	**(5,776)**	**(10.0%)**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3,298	9.1%	7,024	19.4%	1,474	4.1%	24,317	67.3%	36,113	100.0%
Total	**3,298**	**9.1%**	**7,024**	**19.4%**	**1,474**	**4.1%**	**24,317**	**67.3%**	**36,113**	**100.0%**

Contact Details

Municipal Manager	Mr David Mokoena	011 411 5021
Financial Manager	Mr Romeo Mohaudi	011 411 5254

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ETHEKWINI (ETH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**35,175,463**	**9,149,046**	**26.0%**	**9,149,046**	**26.0%**	**9,378,547**	**28.1%**	**(2.4%)**
Property rates	7,497,289	1,865,737	24.9%	1,865,737	24.9%	2,003,342	29.0%	(6.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	13,124,496	2,809,167	21.4%	2,809,167	21.4%	3,170,924	24.8%	(11.4%)
Service charges - water revenue	4,409,604	1,045,030	23.7%	1,045,030	23.7%	971,941	25.4%	7.5%
Service charges - sanitation revenue	1,075,290	191,606	17.8%	191,606	17.8%	249,378	28.0%	(23.2%)
Service charges - refuse revenue	727,158	162,417	22.3%	162,417	22.3%	164,711	26.4%	(1.4%)
Service charges - other	-	-	-	-	-	23,048	16.8%	(100.0%)
Rental of facilities and equipment	951,325	208,974	22.0%	208,974	22.0%	110,627	22.8%	88.9%
Interest earned - external investments	455,655	118,002	25.9%	118,002	25.9%	134,246	10.4%	(12.1%)
Interest earned - outstanding debtors	342,903	679,574	198.2%	679,574	198.2%	21,649	7.5%	3,039.1%
Dividends received	-	-	-	-	-	-	-	-
Fines	72,791	(50,569)	(69.5%)	(50,569)	(69.5%)	21,053	34.3%	(340.2%)
Licences and permits	40,688	7,571	18.6%	7,571	18.6%	8,940	23.4%	(15.3%)
Agency services	15,532	2,126	13.7%	2,126	13.7%	2,939	26.3%	(27.7%)
Transfers recognised - operational	5,736,951	1,961,466	34.2%	1,961,466	34.2%	1,153,846	37.4%	70.0%
Other own revenue	703,864	146,969	20.9%	146,969	20.9%	1,341,794	46.2%	(89.0%)
Gains on disposal of PPE	21,916	977	4.5%	977	4.5%	110	.3%	789.4%
Operating Expenditure	**35,227,111**	**6,934,967**	**19.7%**	**6,934,967**	**19.7%**	**7,861,078**	**24.0%**	**(11.8%)**
Employee related costs	10,470,211	2,324,099	22.2%	2,324,099	22.2%	2,197,337	22.4%	5.8%
Remuneration of councillors	132,014	27,898	21.1%	27,898	21.1%	28,325	26.2%	(1.5%)
Debt impairment	891,525	610	.1%	610	.1%	164,795	25.4%	(99.6%)
Depreciation and asset impairment	2,554,436	629,007	24.6%	629,007	24.6%	546,603	26.3%	15.1%
Finance charges	857,779	(5,127)	(.6%)	(5,127)	(.6%)	18,991	1.3%	(127.0%)
Bulk purchases	11,290,762	2,588,123	22.9%	2,588,123	22.9%	3,430,161	32.2%	(24.5%)
Other Materials	1,193,595	112,141	9.4%	112,141	9.4%	88,657	48.6%	26.5%
Contracted services	5,148,311	834,336	16.2%	834,336	16.2%	812,858	16.8%	2.6%
Transfers and grants	481,898	86,806	18.0%	86,806	18.0%	65,353	28.9%	32.8%
Other expenditure	2,205,641	337,077	15.3%	337,077	15.3%	507,969	19.1%	(33.6%)
Loss on disposal of PPE	939	(3)	(.4%)	(3)	(.4%)	28	3.7%	(112.0%)
Surplus/(Deficit)	**(51,649)**	**2,214,079**		**2,214,079**		**1,517,470**		
Transfers recognised - capital	3,493,322	128,074	3.7%	128,074	3.7%	481,960	12.7%	(73.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**3,441,673**	**2,342,153**		**2,342,153**		**1,999,430**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**3,441,673**	**2,342,153**		**2,342,153**		**1,999,430**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3,441,673**	**2,342,153**		**2,342,153**		**1,999,430**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**3,441,673**	**2,342,153**		**2,342,153**		**1,999,430**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**7,110,162**	**825,714**	**11.6%**	**825,714**	**11.6%**	**891,584**	**12.1%**	**(7.4%)**
National Government	2,833,976	191,928	6.8%	191,928	6.8%	323,974	11.0%	(40.8%)
Provincial Government	593,500	97,619	16.4%	97,619	16.4%	157,987	18.3%	(38.2%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**3,427,476**	**289,547**	**8.4%**	**289,547**	**8.4%**	**481,961**	**12.7%**	**(39.9%)**
Borrowing	1,000,000	-	-	-	-	-	-	-
Internally generated funds	2,682,686	536,167	20.0%	536,167	20.0%	409,623	16.2%	30.9%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**7,110,162**	**825,714**	**11.6%**	**825,714**	**11.6%**	**891,584**	**12.1%**	**(7.4%)**
Governance and Administration	**628,057**	**60,011**	**9.6%**	**60,011**	**9.6%**	**48,711**	**10.2%**	**23.2%**
Executive & Council	332,954	3,837	1.2%	3,837	1.2%	4,538	22.5%	(15.4%)
Budget & Treasury Office	294,896	56,174	19.0%	56,174	19.0%	44,173	9.6%	27.2%
Corporate Services	207	-	-	-	-	-	-	-
Community and Public Safety	**1,787,157**	**208,859**	**11.7%**	**208,859**	**11.7%**	**222,607**	**12.1%**	**(6.2%)**
Community & Social Services	277,718	37,404	13.5%	37,404	13.5%	17,759	4.9%	110.6%
Sport And Recreation	311,510	5,282	1.7%	5,282	1.7%	3,226	3.2%	63.7%
Public Safety	67,090	9,597	14.3%	9,597	14.3%	8,136	10.6%	18.0%
Housing	1,107,235	154,874	14.0%	154,874	14.0%	190,631	14.8%	(18.8%)
Health	23,604	1,702	7.2%	1,702	7.2%	2,855	20.3%	(40.4%)
Economic and Environmental Services	**2,165,019**	**151,068**	**7.0%**	**151,068**	**7.0%**	**268,068**	**10.4%**	**(43.6%)**
Planning and Development	318,289	51,243	16.1%	51,243	16.1%	20,437	5.7%	150.7%
Road Transport	1,838,413	99,825	5.4%	99,825	5.4%	247,631	11.2%	(59.7%)
Environmental Protection	8,317	-	-	-	-	-	-	-
Trading Services	**2,421,029**	**403,647**	**16.7%**	**403,647**	**16.7%**	**343,285**	**14.8%**	**17.6%**
Electricity	802,601	116,343	14.5%	116,343	14.5%	154,632	19.2%	(24.8%)
Water	804,368	100,979	12.6%	100,979	12.6%	72,407	9.3%	39.5%
Waste Water Management	714,586	176,570	24.7%	176,570	24.7%	114,044	18.9%	54.8%
Waste Management	99,474	9,755	9.8%	9,755	9.8%	2,202	1.6%	343.0%
Other	**108,900**	**2,129**	**2.0%**	**2,129**	**2.0%**	**8,913**	**7.3%**	**(76.1%)**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**37,284,266**	**10,195,701**	**27.3%**	**10,195,701**	**27.3%**	**9,708,319**	**27.0%**	**5.0%**
Property rates, penalties and collection charges	7,122,425	1,686,650	23.7%	1,686,650	23.7%	2,003,342	30.5%	(15.8%)
Service charges	18,369,720	4,886,570	26.6%	4,886,570	26.6%	4,640,076	26.5%	5.3%
Other revenue	**1,763,289**	**150,973**	**8.6%**	**150,973**	**8.6%**	**620,092**	**17.8%**	**(75.7%)**
Government - operating	5,736,952	1,961,466	34.2%	1,961,466	34.2%	1,441,097	46.7%	36.1%
Government - capital	3,493,321	646,151	18.5%	646,151	18.5%	821,099	21.6%	(21.3%)
Interest	798,558	863,892	108.2%	863,892	108.2%	182,613	11.7%	373.1%
Dividends	-	-	-	-	-	-	-	-
Payments	**(31,741,946)**	**(10,615,880)**	**33.4%**	**(10,615,880)**	**33.4%**	**(9,463,330)**	**31.6%**	**12.2%**
Suppliers and employees	(30,402,269)	(10,411,100)	34.2%	(10,411,100)	34.2%	(9,378,985)	33.2%	11.0%
Finance charges	(857,779)	(117,974)	13.8%	(117,974)	13.8%	(18,991)	1.3%	521.2%
Transfers and grants	(481,898)	(86,806)	18.0%	(86,806)	18.0%	(65,353)	28.9%	32.8%
Net Cash from/(used) Operating Activities	**5,542,319**	**(420,179)**	**(7.6%)**	**(420,179)**	**(7.6%)**	**244,989**	**4.1%**	**(271.5%)**
Cash Flow from Investing Activities								
Receipts	**(86,704)**	**-**	**-**	**-**	**-**	**(1,798)**	**(8.0%)**	**(100.0%)**
Proceeds on disposal of PPE	21,916	-	-	-	-	138	.3%	(100.0%)
Decrease in non-current debtors	(21,440)	-	-	-	-	(1,938)	127.8%	(100.0%)
Decrease in other non-current receivables	(19,030)	-	-	-	-	2	(.2%)	(100.0%)
Decrease (increase) in non-current investments	(68,150)	-	-	-	-	-	-	-
Payments	**(7,110,161)**	**(876,514)**	**12.3%**	**(876,514)**	**12.3%**	**(842,166)**	**11.5%**	**4.1%**
Capital assets	(7,110,161)	(876,514)	12.3%	(876,514)	12.3%	(842,166)	11.5%	4.1%
Net Cash from/(used) Investing Activities	**(7,196,865)**	**(876,514)**	**12.2%**	**(876,514)**	**12.2%**	**(843,964)**	**11.5%**	**3.9%**
Cash Flow from Financing Activities								
Receipts	**1,055,065**	**1,000,000**	**94.8%**	**1,000,000**	**94.8%**	**15,502**	**1.5%**	**6,350.8%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1,000,000	1,000,000	100.0%	1,000,000	100.0%	-	-	(100.0%)
Increase (decrease) in consumer deposits	55,065	-	-	-	-	15,502	31.8%	(100.0%)
Payments	**(786,086)**	**(171,296)**	**21.8%**	**(171,296)**	**21.8%**	**(130,974)**	**18.6%**	**30.8%**
Repayment of borrowing	(786,086)	(171,296)	21.8%	(171,296)	21.8%	(130,974)	18.6%	30.8%
Net Cash from/(used) Financing Activities	**268,979**	**828,704**	**308.1%**	**828,704**	**308.1%**	**(115,472)**	**(33.4%)**	**(817.7%)**
Net Increase/(Decrease) in cash held	**(1,385,567)**	**(467,989)**	**33.8%**	**(467,989)**	**33.8%**	**(714,447)**	**74.8%**	**(34.5%)**
Cash/cash equivalents at the year begin:	6,156,463	6,067,254	98.6%	6,067,254	98.6%	6,296,972	99.4%	(3.6%)
Cash/cash equivalents at the year end:	**4,770,896**	**5,599,265**	**117.4%**	**5,599,265**	**117.4%**	**5,582,525**	**103.8%**	**.3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	402,528	11.9%	250,445	7.4%	143,950	4.2%	2,595,422	76.5%	3,392,344	29.6%	-	-	1,561,157	46.0%
Trade and Other Receivables from Exchange Transactions - Electricity	704,378	38.7%	285,832	15.7%	84,747	4.7%	742,817	40.9%	1,817,774	15.9%	-	-	836,540	46.0%
Receivables from Non-exchange Transactions - Property Rates	462,576	12.6%	231,777	6.3%	583,083	15.9%	2,380,325	65.1%	3,657,761	31.9%	-	-	1,683,301	46.0%
Receivables from Exchange Transactions - Waste Water Management	70,220	14.0%	46,024	9.2%	24,266	4.8%	360,898	72.0%	501,409	4.4%	-	-	230,749	46.0%
Receivables from Exchange Transactions - Waste Management	43,485	18.5%	22,818	9.7%	10,434	4.4%	158,148	67.3%	234,885	2.1%	-	-	108,094	46.0%
Receivables from Exchange Transactions - Property Rental Debtors	721	.3%	6,908	3.0%	5,840	2.6%	214,920	94.1%	228,388	2.0%	-	-	104,746	46.0%
Interest on Arrear Debtor Accounts	13,650	1.6%	8,675	1.0%	7,288	.8%	838,324	96.6%	867,936	7.6%	-	-	399,424	46.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(14,994)	(2.0%)	38,644	5.2%	18,211	2.4%	707,822	94.4%	749,683	6.5%	-	-	335,838	45.0%
Total By Income Source	**1,682,564**	**14.7%**	**891,124**	**7.8%**	**877,820**	**7.7%**	**7,998,674**	**69.9%**	**11,450,182**	**100.0%**	**-**	**-**	**5,259,849**	**46.0%**
Debtors Age Analysis By Customer Group														
Organs of State	175,810	16.8%	51,043	4.9%	430,808	41.1%	389,889	37.2%	1,047,551	9.1%	-	-	482,083	46.0%
Commercial	654,238	26.3%	343,742	13.8%	121,300	4.9%	1,372,223	55.1%	2,491,503	21.8%	-	-	1,146,590	46.0%
Households	829,965	11.4%	447,719	6.1%	297,793	4.1%	5,734,163	78.4%	7,309,640	63.8%	-	-	3,363,897	46.0%
Other	22,552	3.7%	48,619	8.1%	27,918	4.6%	502,399	83.5%	601,488	5.3%	-	-	267,280	44.0%
Total By Customer Group	**1,682,564**	**14.7%**	**891,124**	**7.8%**	**877,820**	**7.7%**	**7,998,674**	**69.9%**	**11,450,182**	**100.0%**	**-**	**-**	**5,259,849**	**46.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	721,702	100.0%	-	-	-	-	-	-	721,702	29.7%
Bulk Water	208,315	100.0%	-	-	-	-	-	-	208,315	8.6%
PAYE deductions	160,158	100.0%	-	-	-	-	-	-	160,158	6.6%
VAT (output less input)	1,074	100.0%	-	-	-	-	-	-	1,074	-
Pensions / Retirement	147,612	100.0%	-	-	-	-	-	-	147,612	6.1%
Loan repayments	16,490	2.0%	11,667	1.4%	303,311	37.1%	486,007	59.5%	817,475	33.6%
Trade Creditors	233,906	67.1%	6,240	1.8%	22,972	6.6%	85,244	24.5%	348,362	14.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	26,387	100.0%	-	-	-	-	-	-	26,387	1.1%
Total	**1,515,645**	**62.3%**	**17,907**	**.7%**	**326,283**	**13.4%**	**571,252**	**23.5%**	**2,431,086**	**100.0%**

Contact Details

Municipal Manager	Mr Sipho Nzuza	031 311 2100
Financial Manager	Dr Krish Kumar	031 311 1131

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMDONI (KZN212)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**296,829**	**94,203**	**31.7%**	**94,203**	**31.7%**	**95,172**	**35.6%**	**(1.0%)**
Property rates	91,849	40,993	44.6%	40,993	44.6%	35,967	44.8%	14.0%
Property rates - penalties and collection charges	-	-	-	-	-	794	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	9,152	1,359	14.8%	1,359	14.8%	2,642	-	(48.6%)
Service charges - other	-	2,127	-	2,127	-	61	.7%	3,409.7%
Rental of facilities and equipment	6,058	1,505	24.8%	1,505	24.8%	1,618	31.8%	(6.9%)
Interest earned - external investments	12,703	3,137	24.7%	3,137	24.7%	-	-	(100.0%)
Interest earned - outstanding debtors	3,688	1	-	1	-	5	-	(72.6%)
Dividends received	-	-	-	-	-	-	-	-
Fines	1,676	1,150	68.6%	1,150	68.6%	70	3.9%	1,540.6%
Licences and permits	8,725	1,969	22.6%	1,969	22.6%	2,114	27.1%	(6.9%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	127,912	40,889	32.0%	40,889	32.0%	51,191	44.3%	(20.1%)
Other own revenue	35,066	1,073	3.1%	1,073	3.1%	710	2.0%	51.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**296,829**	**49,246**	**16.6%**	**49,246**	**16.6%**	**39,490**	**14.8%**	**24.7%**
Employee related costs	115,747	21,227	18.3%	21,227	18.3%	17,701	18.1%	19.9%
Remuneration of councillors	15,569	3,451	22.2%	3,451	22.2%	2,043	16.2%	68.9%
Debt impairment	1,657	-	-	-	-	-	-	-
Depreciation and asset impairment	39,000	-	-	-	-	-	-	-
Finance charges	927	59	6.4%	59	6.4%	126	29.9%	(53.1%)
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	2,241	642	28.7%	642	28.7%	-	-	(100.0%)
Contracted services	68,270	13,531	19.8%	13,531	19.8%	3,785	15.8%	257.5%
Transfers and grants	4,346	1,010	23.2%	1,010	23.2%	251	6.3%	302.9%
Other expenditure	49,070	9,325	19.0%	9,325	19.0%	15,584	17.2%	(40.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1**	**44,957**		**44,957**		**55,682**		
Transfers recognised - capital	50,485	8,778	17.4%	8,778	17.4%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**50,486**	**53,735**		**53,735**		**55,682**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**50,486**	**53,735**		**53,735**		**55,682**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**50,486**	**53,735**		**53,735**		**55,682**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**50,486**	**53,735**		**53,735**		**55,682**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**50,485**	**8,588**	**17.0%**	**8,588**	**17.0%**	**11,143**	**15.0%**	**(22.9%)**
National Government	29,118	7,566	26.0%	7,566	26.0%	11,143	21.0%	(32.1%)
Provincial Government	300	25	8.2%	25	8.2%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**29,418**	**7,590**	**25.8%**	**7,590**	**25.8%**	**11,143**	**20.8%**	**(31.9%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	21,067	998	4.7%	998	4.7%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**50,485**	**8,588**	**17.0%**	**8,588**	**17.0%**	**11,143**	**15.0%**	**(22.9%)**
Governance and Administration	**210**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	210	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**10,233**	**1,022**	**10.0%**	**1,022**	**10.0%**	**-**	**-**	**(100.0%)**
Community & Social Services	1,195	600	50.2%	600	50.2%	-	-	(100.0%)
Sport And Recreation	5,694	423	7.4%	423	7.4%	-	-	(100.0%)
Public Safety	3,345	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**39,362**	**7,566**	**19.2%**	**7,566**	**19.2%**	**11,143**	**783.6%**	**(32.1%)**
Planning and Development	101	-	-	-	-	-	-	-
Road Transport	39,261	7,566	19.3%	7,566	19.3%	11,143	2,771.9%	(32.1%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**680**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	680	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**291,972**	**113,789**	**39.0%**	**113,789**	**39.0%**	**88,233**	**27.7%**	**29.0%**
Property rates, penalties and collection charges	65,489	22,018	33.6%	22,018	33.6%	11,773	16.3%	87.0%
Service charges	11,859	1,634	13.8%	1,634	13.8%	1,159	14.2%	41.0%
Other revenue	**21,491**	**20,956**	**97.5%**	**20,956**	**97.5%**	**11,447**	**32.5%**	**83.1%**
Government - operating	147,694	56,059	38.0%	56,059	38.0%	56,843	41.3%	(1.4%)
Government - capital	30,118	10,000	33.2%	10,000	33.2%	7,000	13.2%	42.9%
Interest	15,322	3,121	20.4%	3,121	20.4%	11	.1%	28,613.7%
Dividends	-	-	-	-	-	-	-	-
Payments	**(256,172)**	**(92,867)**	**36.3%**	**(92,867)**	**36.3%**	**(50,386)**	**18.8%**	**84.3%**
Suppliers and employees	(250,898)	(92,260)	36.8%	(92,260)	36.8%	(50,166)	19.1%	83.9%
Finance charges	(927)	(54)	5.8%	(54)	5.8%	(126)	29.9%	(57.1%)
Transfers and grants	(4,346)	(553)	12.7%	(553)	12.7%	(95)	2.4%	482.3%
Net Cash from/(used) Operating Activities	**35,800**	**20,921**	**58.4%**	**20,921**	**58.4%**	**37,846**	**74.3%**	**(44.7%)**
Cash Flow from Investing Activities								
Receipts	**30,035**	**-**	**-**	**-**	**-**	**995**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	995	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	30,035	-	-	-	-	-	-	-
Payments	**(50,485)**	**(9,026)**	**17.9%**	**(9,026)**	**17.9%**	**(33,270)**	**44.9%**	**(72.9%)**
Capital assets	(50,485)	(9,026)	17.9%	(9,026)	17.9%	(33,270)	44.9%	(72.9%)
Net Cash from/(used) Investing Activities	**(20,450)**	**(9,026)**	**44.1%**	**(9,026)**	**44.1%**	**(32,275)**	**43.6%**	**(72.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**15,000**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	15,000	-	(100.0%)
Payments	**(1,977)**	**(438)**	**22.2%**	**(438)**	**22.2%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(1,977)	(438)	22.2%	(438)	22.2%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(1,977)**	**(438)**	**22.2%**	**(438)**	**22.2%**	**15,000**	**-**	**(102.9%)**
Net Increase/(Decrease) in cash held	**13,374**	**11,457**	**85.7%**	**11,457**	**85.7%**	**20,572**	**(89.0%)**	**(44.3%)**
Cash/cash equivalents at the year begin:	60	6,011	10,019.2%	6,011	10,019.2%	11,748	5.9%	(48.8%)
Cash/cash equivalents at the year end:	**13,434**	**17,469**	**130.0%**	**17,469**	**130.0%**	**32,319**	**18.3%**	**(46.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4,547	7.1%	2,515	3.9%	15,246	23.8%	41,805	65.2%	64,114	77.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	561	12.0%	307	6.6%	597	12.8%	3,197	68.6%	4,661	5.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	.3%	3	.3%	3	.3%	932	99.1%	940	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	0	-	28	.2%	145	1.0%	14,575	98.8%	14,749	17.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6,962)	514.6%	138	(10.2%)	61	(4.5%)	5,410	(399.9%)	(1,353)	(1.6%)	-	-	-	-
Total By Income Source	**(1,851)**	**(2.2%)**	**2,991**	**3.6%**	**16,051**	**19.3%**	**65,919**	**79.3%**	**83,111**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(105)	(.3%)	63	.2%	10,947	29.7%	25,990	70.4%	36,896	44.4%	-	-	-	-
Commercial	235	3.5%	562	8.4%	594	8.9%	5,282	79.2%	6,673	8.0%	-	-	-	-
Households	(1,927)	(5.3%)	2,237	6.2%	4,414	12.2%	31,531	87.0%	36,255	43.6%	-	-	-	-
Other	(54)	(1.7%)	129	3.9%	97	3.0%	3,116	94.8%	3,288	4.0%	-	-	-	-
Total By Customer Group	**(1,851)**	**(2.2%)**	**2,991**	**3.6%**	**16,051**	**19.3%**	**65,919**	**79.3%**	**83,111**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2,958	82.3%	635	17.7%	-	-	-	-	3,593	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**2,958**	**82.3%**	**635**	**17.7%**	**-**	**-**	**-**	**-**	**3,593**	**100.0%**

Contact Details

Municipal Manager	Mr Bongani A Xulu (Acting MM)	039 976 1202
Financial Manager	Ms Thandazile Mhlongo	039 976 2102

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZUMBE (KZN213)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**156,383**	**55,962**	**35.8%**	**55,962**	**35.8%**	**60,419**	**40.7%**	**(7.4%)**
Property rates	4,158	-	-	-	-	5,549	133.5%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	21	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	3	13.4%	(100.0%)
Rental of facilities and equipment	128	63	48.8%	63	48.8%	32	32.4%	93.6%
Interest earned - external investments	12,766	-	-	-	-	3,061	26.3%	(100.0%)
Interest earned - outstanding debtors	-	3,055	-	3,055	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	-	1	-	1	-	-	-	(100.0%)
Licences and permits	5	4	69.4%	4	69.4%	-	-	(100.0%)
Agency services	-	-	-	-	-	84	-	(100.0%)
Transfers recognised - operational	138,930	52,619	37.9%	52,619	37.9%	51,642	39.0%	1.9%
Other own revenue	375	59	15.8%	59	15.8%	49	164.3%	20.6%
Gains on disposal of PPE	-	161	-	161	-	-	-	(100.0%)
Operating Expenditure	**190,255**	**25,066**	**13.2%**	**25,066**	**13.2%**	**36,300**	**18.8%**	**(30.9%)**
Employee related costs	58,168	10,656	18.3%	10,656	18.3%	11,621	22.1%	(8.3%)
Remuneration of councillors	16,478	4,021	24.4%	4,021	24.4%	3,554	24.1%	13.2%
Debt impairment	500	-	-	-	-	-	-	-
Depreciation and asset impairment	35,000	-	-	-	-	11,944	34.1%	(100.0%)
Finance charges	30	26	85.3%	26	85.3%	2	.8%	1,006.1%
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	1,530	5	.3%	5	.3%	-	-	(100.0%)
Contracted services	3,933	5,145	130.8%	5,145	130.8%	550	21.2%	834.8%
Transfers and grants	4,330	791	18.3%	791	18.3%	39	1.0%	1,928.3%
Other expenditure	70,286	4,384	6.2%	4,384	6.2%	8,588	10.3%	(49.0%)
Loss on disposal of PPE	-	39	-	39	-	-	-	(100.0%)
Surplus/(Deficit)	**(33,872)**	**30,896**		**30,896**		**24,120**		
Transfers recognised - capital	33,442	6,238	18.7%	6,238	18.7%	7,908	22.8%	(21.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(430)**	**37,134**		**37,134**		**32,028**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(430)**	**37,134**		**37,134**		**32,028**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(430)**	**37,134**		**37,134**		**32,028**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(430)**	**37,134**		**37,134**		**32,028**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**71,392**	**6,859**	**9.6%**	**6,859**	**9.6%**	**8,307**	**10.5%**	**(17.4%)**
National Government	31,770	6,859	21.6%	6,859	21.6%	8,307	20.3%	(17.4%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**31,770**	**6,859**	**21.6%**	**6,859**	**21.6%**	**8,307**	**20.3%**	**(17.4%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	39,622	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**71,392**	**6,859**	**9.6%**	**6,859**	**9.6%**	**8,307**	**10.5%**	**(17.4%)**
Governance and Administration	**4,620**	**98**	**2.1%**	**98**	**2.1%**	**17**	**.4%**	**476.7%**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	17	.4%	(100.0%)
Corporate Services	4,620	98	2.1%	98	2.1%	-	-	(100.0%)
Community and Public Safety	**3,150**	**-**	**-**	**-**	**-**	**4,543**	**1,297.9%**	**(100.0%)**
Community & Social Services	3,150	-	-	-	-	4,543	1,297.9%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**63,622**	**6,761**	**10.6%**	**6,761**	**10.6%**	**3,747**	**5.1%**	**80.4%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	63,622	6,761	10.6%	6,761	10.6%	3,747	5.1%	80.4%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**189,761**	**70,959**	**37.4%**	**70,959**	**37.4%**	**74,963**	**41.0%**	**(5.3%)**
Property rates, penalties and collection charges	4,158	-	-	-	-	-	-	-
Service charges	21	-	-	-	-	3	13.4%	(100.0%)
Other revenue	**444**	**109**	**24.5%**	**109**	**24.5%**	**165**	**127.3%**	**(34.3%)**
Government - operating	138,930	57,799	41.6%	57,799	41.6%	61,746	46.6%	(6.4%)
Government - capital	33,442	10,000	29.9%	10,000	29.9%	10,000	28.9%	-
Interest	12,766	3,051	23.9%	3,051	23.9%	3,049	26.2%	.1%
Dividends	-	-	-	-	-	-	-	-
Payments	**154,755**	**(26,438)**	**(17.1%)**	**(26,438)**	**(17.1%)**	**(21,802)**	**13.8%**	**21.3%**
Suppliers and employees	150,395	(25,820)	(17.2%)	(25,820)	(17.2%)	(21,785)	14.2%	18.5%
Finance charges	30	(9)	(30.1%)	(9)	(30.1%)	(18)	5.8%	(49.1%)
Transfers and grants	4,330	(609)	(14.1%)	(609)	(14.1%)	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**344,516**	**44,521**	**12.9%**	**44,521**	**12.9%**	**53,160**	**212.7%**	**(16.3%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**71,392**	**(6,859)**	**(9.6%)**	**(6,859)**	**(9.6%)**	**(13,004)**	**16.4%**	**(47.3%)**
Capital assets	71,392	(6,859)	(9.6%)	(6,859)	(9.6%)	(13,004)	16.4%	(47.3%)
Net Cash from/(used) Investing Activities	**71,392**	**(6,859)**	**(9.6%)**	**(6,859)**	**(9.6%)**	**(13,004)**	**16.4%**	**(47.3%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**415,908**	**37,662**	**9.1%**	**37,662**	**9.1%**	**40,156**	**(74.2%)**	**(6.2%)**
Cash/cash equivalents at the year begin:	107,334	170,856	159.2%	170,856	159.2%	158,888	83.6%	7.5%
Cash/cash equivalents at the year end:	**523,242**	**208,517**	**39.9%**	**208,517**	**39.9%**	**199,044**	**146.5%**	**4.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	7,541	30.2%	17,464	69.8%	25,005	107.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	(3)	100.0%	(3)	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	(7)	.4%	(1,744)	99.6%	(1,751)	(7.5%)	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**7,535**	**32.4%**	**15,717**	**67.6%**	**23,251**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	6,086	38.4%	9,750	61.6%	15,836	68.1%	-	-	-	-
Commercial	-	-	-	-	836	20.5%	3,253	79.5%	4,089	17.6%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	612	18.4%	2,714	81.6%	3,326	14.3%	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**7,535**	**32.4%**	**15,717**	**67.6%**	**23,251**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	893	109.3%	(128)	(15.6%)	5	.6%	46	5.6%	816	77.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	207	88.5%	19	8.2%	-	-	8	3.4%	234	22.3%
Total	**1,100**	**104.7%**	**(108)**	**(10.3%)**	**5**	**.5%**	**54**	**5.1%**	**1,051**	**100.0%**

Contact Details

Municipal Manager	Ms NC Mgijima	039 972 0005
Financial Manager	Mr Kushi Audan	039 972 0005

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMUZIWABANTU (KZN214)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**177,023**	**64,120**	**36.2%**	**64,120**	**36.2%**	**103,092**	**68.2%**	**(37.8%)**
Property rates	24,904	15,842	63.6%	15,842	63.6%	15,125	100.3%	4.7%
Property rates - penalties and collection charges	-	-	-	-	-	18	-	(100.0%)
Service charges - electricity revenue	36,063	7,269	20.2%	7,269	20.2%	2,881	8.4%	152.3%
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2,382	598	25.1%	598	25.1%	722	31.9%	(17.1%)
Service charges - other	-	909	-	909	-	1,960	-	(53.6%)
Rental of facilities and equipment	173	12	7.0%	12	7.0%	-	-	(100.0%)
Interest earned - external investments	9,915	3,176	32.0%	3,176	32.0%	1,793	24.2%	77.1%
Interest earned - outstanding debtors	-	(0)	-	(0)	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	890	9	1.0%	9	1.0%	226	27.3%	(96.2%)
Licences and permits	550	118	21.4%	118	21.4%	106	19.8%	11.2%
Agency services	2,230	460	20.6%	460	20.6%	384	18.1%	19.9%
Transfers recognised - operational	98,239	35,773	36.4%	35,773	36.4%	35,763	40.9%	-
Other own revenue	1,676	(46)	(2.7%)	(46)	(2.7%)	44,113	3,780.0%	(100.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**184,351**	**17,393**	**9.4%**	**17,393**	**9.4%**	**45,548**	**28.2%**	**(61.8%)**
Employee related costs	62,852	(427)	(.7%)	(427)	(.7%)	14,769	24.3%	(102.9%)
Remuneration of councillors	10,152	14	.1%	14	.1%	1,435	16.6%	(99.0%)
Debt impairment	196	-	-	-	-	-	-	-
Depreciation and asset impairment	14,604	-	-	-	-	-	-	-
Finance charges	840	113	13.5%	113	13.5%	-	-	(100.0%)
Bulk purchases	32,962	10,462	31.7%	10,462	31.7%	10,195	33.0%	2.6%
Other Materials	1,000	179	17.9%	179	17.9%	135	6.8%	32.7%
Contracted services	3,759	1,048	27.9%	1,048	27.9%	496	14.7%	111.1%
Transfers and grants	6,559	765	11.7%	765	11.7%	-	-	(100.0%)
Other expenditure	51,427	5,239	10.2%	5,239	10.2%	18,517	45.0%	(71.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(7,328)**	**46,726**		**46,726**		**57,544**		
Transfers recognised - capital	22,940	7,225	31.5%	7,225	31.5%	9,403	39.7%	(23.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**15,612**	**53,952**		**53,952**		**66,947**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**15,612**	**53,952**		**53,952**		**66,947**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**15,612**	**53,952**		**53,952**		**66,947**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**15,612**	**53,952**		**53,952**		**66,947**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**79,353**	**6,484**	**8.2%**	**6,484**	**8.2%**	**7,252**	**9.2%**	**(10.6%)**
National Government	27,686	6,484	23.4%	6,484	23.4%	6,739	29.9%	(3.8%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**27,686**	**6,484**	**23.4%**	**6,484**	**23.4%**	**6,739**	**29.9%**	**(3.8%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	51,667	-	-	-	-	513	.9%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**79,353**	**6,484**	**8.2%**	**6,484**	**8.2%**	**7,252**	**9.2%**	**(10.6%)**
Governance and Administration	**1,295**	**248**	**19.1%**	**248**	**19.1%**	**178**	**5.3%**	**39.6%**
Executive & Council	-	-	-	-	-	14	1.0%	(100.0%)
Budget & Treasury Office	1,295	-	-	-	-	-	-	-
Corporate Services	-	248	-	248	-	164	-	51.6%
Community and Public Safety	**37,589**	**3,062**	**8.1%**	**3,062**	**8.1%**	**-**	**-**	**(100.0%)**
Community & Social Services	37,589	-	-	-	-	-	-	-
Sport And Recreation	-	3,062	-	3,062	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**33,379**	**2,934**	**8.8%**	**2,934**	**8.8%**	**3,114**	**4.8%**	**(5.8%)**
Planning and Development	33,379	1,021	3.1%	1,021	3.1%	424	1.2%	141.1%
Road Transport	-	1,912	-	1,912	-	2,691	9.0%	(28.9%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**7,090**	**241**	**3.4%**	**241**	**3.4%**	**3,960**	**-**	**(93.9%)**
Electricity	6,150	236	3.8%	236	3.8%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	940	5	.5%	5	.5%	3,960	-	(99.9%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**192,255**	**91,765**	**47.7%**	**91,765**	**47.7%**	**104,691**	**61.9%**	**(12.3%)**
Property rates, penalties and collection charges	21,918	3,901	17.8%	3,901	17.8%	1,816	13.4%	114.8%
Service charges	34,207	5,684	16.6%	5,684	16.6%	3,715	11.3%	53.0%
Other revenue	**5,035**	**(20,039)**	**(398.0%)**	**(20,039)**	**(398.0%)**	**50,333**	**1,182.4%**	**(139.8%)**
Government - operating	98,239	100,444	102.2%	100,444	102.2%	40,291	46.1%	149.3%
Government - capital	22,940	-	-	-	-	5,500	23.2%	(100.0%)
Interest	9,915	1,775	17.9%	1,775	17.9%	3,037	41.0%	(41.5%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(169,551)**	**(84,521)**	**49.8%**	**(84,521)**	**49.8%**	**(99,894)**	**67.5%**	**(15.4%)**
Suppliers and employees	(165,915)	(83,756)	50.5%	(83,756)	50.5%	(99,536)	67.8%	(15.9%)
Finance charges	(840)	-	-	-	-	-	-	-
Transfers and grants	(2,796)	(765)	27.4%	(765)	27.4%	(358)	85.4%	113.8%
Net Cash from/(used) Operating Activities	**22,703**	**7,244**	**31.9%**	**7,244**	**31.9%**	**4,798**	**22.7%**	**51.0%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(79,353)**	**(6,484)**	**8.2%**	**(6,484)**	**8.2%**	**(7,899)**	**10.0%**	**(17.9%)**
Capital assets	(79,353)	(6,484)	8.2%	(6,484)	8.2%	(7,899)	10.0%	(17.9%)
Net Cash from/(used) Investing Activities	**(79,353)**	**(6,484)**	**8.2%**	**(6,484)**	**8.2%**	**(7,899)**	**10.0%**	**(17.9%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(733)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(733)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(733)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(57,383)**	**759**	**(1.3%)**	**759**	**(1.3%)**	**(3,102)**	**5.3%**	**(124.5%)**
Cash/cash equivalents at the year begin:	129,931	164,834	126.9%	164,834	126.9%	-	-	(100.0%)
Cash/cash equivalents at the year end:	**72,548**	**165,594**	**228.3%**	**165,594**	**228.3%**	**(3,102)**	**(6.4%)**	**(5,438.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6,250	20.2%	9,895	32.0%	1,031	3.3%	13,724	44.4%	30,899	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**6,250**	**20.2%**	**9,895**	**32.0%**	**1,031**	**3.3%**	**13,724**	**44.4%**	**30,899**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	809	5.8%	8,612	61.5%	288	2.1%	4,300	30.7%	14,009	45.3%	-	-	-	-
Commercial	2,318	33.4%	496	7.1%	262	3.8%	3,865	55.7%	6,940	22.5%	-	-	-	-
Households	3,122	31.4%	787	7.9%	481	4.8%	5,559	55.9%	9,950	32.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**6,250**	**20.2%**	**9,895**	**32.0%**	**1,031**	**3.3%**	**13,724**	**44.4%**	**30,899**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr VM Kubeka	039 433 3500
Financial Manager	Mr I Ogle	039 433 1301

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RAY NKONYENI (KZN216)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**987,501**	**326,541**	**33.1%**	**326,541**	**33.1%**	**287,016**	**34.6%**	**13.8%**
Property rates	404,757	156,789	38.7%	156,789	38.7%	118,697	33.1%	32.1%
Property rates - penalties and collection charges	-	-	-	-	-	43	-	(100.0%)
Service charges - electricity revenue	124,417	32,923	26.5%	32,923	26.5%	29,725	28.3%	10.8%
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	62,635	19,464	31.1%	19,464	31.1%	15,678	-	24.1%
Service charges - other	-	-	-	-	-	146	-	(100.0%)
Rental of facilities and equipment	843	8,297	984.1%	8,297	984.1%	750	23.0%	1,006.0%
Interest earned - external investments	4,500	(4,100)	(91.1%)	(4,100)	(91.1%)	708	20.8%	(678.9%)
Interest earned - outstanding debtors	15,692	883	5.6%	883	5.6%	2,395	23.4%	(63.1%)
Dividends received	-	-	-	-	-	-	-	-
Fines	86,587	288	.3%	288	.3%	4,211	26.3%	(93.2%)
Licences and permits	10,800	1,686	15.6%	1,686	15.6%	1,198	9.0%	40.6%
Agency services	6,000	879	14.6%	879	14.6%	1,192	3,973.1%	(26.3%)
Transfers recognised - operational	232,938	97,623	41.9%	97,623	41.9%	63,126	29.0%	54.6%
Other own revenue	38,332	11,809	30.8%	11,809	30.8%	49,146	121.5%	(76.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**945,363**	**118,515**	**12.5%**	**118,515**	**12.5%**	**191,466**	**20.6%**	**(38.1%)**
Employee related costs	366,621	30,231	8.2%	30,231	8.2%	102,279	26.6%	(70.4%)
Remuneration of councillors	30,943	4,684	15.1%	4,684	15.1%	5,477	20.9%	(14.5%)
Debt impairment	83,712	472	.6%	472	.6%	-	-	(100.0%)
Depreciation and asset impairment	63,800	-	-	-	-	4,970	7.0%	(100.0%)
Finance charges	3,400	-	-	-	-	-	-	-
Bulk purchases	86,620	21,381	24.7%	21,381	24.7%	25,852	32.0%	(17.3%)
Other Materials	5,279	896	17.0%	896	17.0%	4,638	10.7%	(80.7%)
Contracted services	157,367	23,383	14.9%	23,383	14.9%	6,315	12.5%	270.3%
Transfers and grants	5,903	1,125	19.1%	1,125	19.1%	438	4.4%	156.8%
Other expenditure	141,719	36,342	25.6%	36,342	25.6%	41,496	16.2%	(12.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**42,137**	**208,025**		**208,025**		**95,549**		
Transfers recognised - capital	182,163	42,783	23.5%	42,783	23.5%	15,633	7.9%	173.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**224,300**	**250,808**		**250,808**		**111,183**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**224,300**	**250,808**		**250,808**		**111,183**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**224,300**	**250,808**		**250,808**		**111,183**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**224,300**	**250,808**		**250,808**		**111,183**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**223,131**	**24,793**	**11.1%**	**24,793**	**11.1%**	**19,488**	**14.7%**	**27.2%**
National Government	57,301	17,016	29.7%	17,016	29.7%	14,448	14.7%	17.8%
Provincial Government	124,862	7,584	6.1%	7,584	6.1%	3,684	-	105.9%
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**182,163**	**24,600**	**13.5%**	**24,600**	**13.5%**	**18,133**	**18.5%**	**35.7%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	40,968	193	.5%	193	.5%	1,355	3.9%	(85.8%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**223,131**	**24,793**	**11.1%**	**24,793**	**11.1%**	**19,488**	**14.7%**	**27.2%**
Governance and Administration	**875**	**23,669**	**2,705.0%**	**23,669**	**2,705.0%**	**18,559**	**984.3%**	**27.5%**
Executive & Council	352	23,668	6,723.9%	23,668	6,723.9%	18,559	1,629.3%	27.5%
Budget & Treasury Office	523	0	.1%	0	.1%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**158,548**	**900**	**.6%**	**900**	**.6%**	**13**	**-**	**6,577.5%**
Community & Social Services	14,164	-	-	-	-	-	-	-
Sport And Recreation	10,180	-	-	-	-	-	-	-
Public Safety	5,883	-	-	-	-	-	-	-
Housing	128,320	900	.7%	900	.7%	13	.1%	6,577.5%
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**34,535**	**110**	**.3%**	**110**	**.3%**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	33,812	110	.3%	110	.3%	-	-	(100.0%)
Environmental Protection	723	-	-	-	-	-	-	-
Trading Services	**26,123**	**115**	**.4%**	**115**	**.4%**	**915**	**3.5%**	**(87.5%)**
Electricity	26,123	115	.4%	115	.4%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	915	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**3,051**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**1,065,555**	**300,505**	**28.2%**	**300,505**	**28.2%**	**200,504**	**20.5%**	**49.9%**
Property rates, penalties and collection charges	396,662	78,560	19.8%	78,560	19.8%	66,216	19.4%	18.6%
Service charges	177,699	56,942	32.0%	56,942	32.0%	45,307	28.6%	25.7%
Other revenue	**56,686**	**22,959**	**40.5%**	**22,959**	**40.5%**	**56,294**	**95.2%**	**(59.2%)**
Government - operating	232,938	102,478	44.0%	102,478	44.0%	29,376	13.5%	248.8%
Government - capital	182,163	42,783	23.5%	42,783	23.5%	-	-	(100.0%)
Interest	19,407	(3,217)	(16.6%)	(3,217)	(16.6%)	3,311	47.4%	(197.2%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(868,602)**	**(230,781)**	**26.6%**	**(230,781)**	**26.6%**	**72,198**	**(9.2%)**	**(419.7%)**
Suppliers and employees	(859,300)	(229,656)	26.7%	(229,656)	26.7%	72,110	(9.4%)	(418.5%)
Finance charges	(3,400)	-	-	-	-	-	-	-
Transfers and grants	(5,903)	(1,125)	19.1%	(1,125)	19.1%	87	(1.0%)	(1,388.6%)
Net Cash from/(used) Operating Activities	**196,953**	**69,724**	**35.4%**	**69,724**	**35.4%**	**272,702**	**137.8%**	**(74.4%)**
Cash Flow from Investing Activities								
Receipts	**-**	**503**	**-**	**503**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	503	-	503	-	-	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(223,131)**	**(17,530)**	**7.9%**	**(17,530)**	**7.9%**	**-**	**-**	**(100.0%)**
Capital assets	(223,131)	(17,530)	7.9%	(17,530)	7.9%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(223,131)**	**(17,027)**	**7.6%**	**(17,027)**	**7.6%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**22,926**	**198**	**.9%**	**198**	**.9%**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	22,926	198	.9%	198	.9%	-	-	(100.0%)
Payments	**(10,223)**	**(4,989)**	**48.8%**	**(4,989)**	**48.8%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(10,223)	(4,989)	48.8%	(4,989)	48.8%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**12,704**	**(4,790)**	**(37.7%)**	**(4,790)**	**(37.7%)**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(13,474)**	**47,907**	**(355.5%)**	**47,907**	**(355.5%)**	**272,702**	**(680.9%)**	**(82.4%)**
Cash/cash equivalents at the year begin:	93,557	95,215	101.8%	95,215	101.8%	87,142	95.0%	9.3%
Cash/cash equivalents at the year end:	**80,083**	**143,122**	**178.7%**	**143,122**	**178.7%**	**359,843**	**696.4%**	**(60.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10	4.5%	7	3.3%	5	2.2%	195	90.1%	216	.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12,131	62.7%	3,643	18.8%	468	2.4%	3,095	16.0%	19,337	6.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	35,821	17.4%	44,090	21.4%	7,997	3.9%	118,205	57.3%	206,112	70.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4,474	14.4%	5,296	17.0%	1,264	4.1%	20,068	64.5%	31,102	10.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	176	7.7%	141	6.2%	95	4.2%	1,869	81.9%	2,281	.8%	-	-	-	-
Interest on Arrear Debtor Accounts	1,421	3.2%	1,357	3.1%	1,373	3.1%	39,683	90.5%	43,835	14.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2,623)	31.7%	(2,541)	30.7%	(2,152)	26.0%	(955)	11.5%	(8,272)	(2.8%)	-	-	-	-
Total By Income Source	**51,409**	**17.4%**	**51,993**	**17.6%**	**9,049**	**3.1%**	**182,160**	**61.8%**	**294,611**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1,105	10.2%	1,109	10.3%	1,767	16.3%	6,834	63.2%	10,815	3.7%	-	-	-	-
Commercial	14,598	36.1%	4,602	11.4%	2,120	5.2%	19,108	47.3%	40,429	13.7%	-	-	-	-
Households	29,042	15.0%	14,498	7.5%	8,865	4.6%	141,700	73.0%	194,105	65.9%	-	-	-	-
Other	6,663	13.5%	31,784	64.5%	(3,702)	(7.5%)	14,518	29.5%	49,263	16.7%	-	-	-	-
Total By Customer Group	**51,409**	**17.4%**	**51,993**	**17.6%**	**9,049**	**3.1%**	**182,160**	**61.8%**	**294,611**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	12,186	100.0%	-	-	-	-	-	-	12,186	36.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21,575	100.0%	-	-	-	-	-	-	21,575	63.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**33,761**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**33,761**	**100.0%**

Contact Details

Municipal Manager	Mr Maxwell Sihle Mbili	039 688 2021
Financial Manager	Ms N QGOLA	039 312 8302

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UGU (DC21)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**894,514**	**273,929**	**30.6%**	**273,929**	**30.6%**	**97,961**	**10.7%**	**179.6%**
Property rates	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	306,836	64,539	21.0%	64,539	21.0%	66,051	20.9%	(2.3%)
Service charges - sanitation revenue	122,275	22,402	18.3%	22,402	18.3%	26,860	23.7%	(16.6%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	1,955	-	(100.0%)
Rental of facilities and equipment	1,391	89	6.4%	89	6.4%	(374)	(32.2%)	(123.7%)
Interest earned - external investments	3,480	-	-	-	-	-	-	-
Interest earned - outstanding debtors	508	1,966	386.6%	1,966	386.6%	3,226	83.8%	(39.1%)
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	451,693	182,713	40.5%	182,713	40.5%	243	.1%	75,118.2%
Other own revenue	8,329	2,221	26.7%	2,221	26.7%	-	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**884,865**	**234,632**	**26.5%**	**234,632**	**26.5%**	**199,657**	**21.9%**	**17.5%**
Employee related costs	347,306	108,141	31.1%	108,141	31.1%	98,186	28.0%	10.1%
Remuneration of councillors	13,125	2,414	18.4%	2,414	18.4%	2,228	16.7%	8.4%
Debt impairment	3,159	-	-	-	-	-	-	-
Depreciation and asset impairment	58,301	-	-	-	-	12,823	10.6%	(100.0%)
Finance charges	28,001	440	1.6%	440	1.6%	-	-	(100.0%)
Bulk purchases	75,000	8,839	11.8%	8,839	11.8%	5,468	7.2%	61.6%
Other Materials	16,029	327	2.0%	327	2.0%	1,547	17.3%	(78.9%)
Contracted services	41,018	81,919	199.7%	81,919	199.7%	35,014	98.5%	134.0%
Transfers and grants	20,213	5	-	5	-	6	-	(15.9%)
Other expenditure	282,713	31,126	11.0%	31,126	11.0%	28,519	10.3%	9.1%
Loss on disposal of PPE	-	1,420	-	1,420	-	15,864	-	(91.1%)
Surplus/(Deficit)	**9,649**	**39,297**		**39,297**		**(101,696)**		
Transfers recognised - capital	290,888	69,707	24.0%	69,707	24.0%	257,334	92.2%	(72.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**300,537**	**109,004**		**109,004**		**155,638**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**300,537**	**109,004**		**109,004**		**155,638**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**300,537**	**109,004**		**109,004**		**155,638**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**300,537**	**109,004**		**109,004**		**155,638**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**301,163**	**70,694**	**23.5%**	**70,694**	**23.5%**	**65,276**	**18.0%**	**8.3%**
National Government	276,389	63,722	23.1%	63,722	23.1%	65,275	23.4%	(2.4%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**276,389**	**63,722**	**23.1%**	**63,722**	**23.1%**	**65,275**	**23.4%**	**(2.4%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	24,774	6,972	28.1%	6,972	28.1%	0	-	3,071,163.9%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**301,163**	**70,694**	**23.5%**	**70,694**	**23.5%**	**65,276**	**18.0%**	**8.3%**
Governance and Administration	**24,500**	**6,972**	**28.5%**	**6,972**	**28.5%**	**0**	**-**	**3,071,163.9%**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	24,500	6,972	28.5%	6,972	28.5%	0	-	3,071,163.9%
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**274**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	274	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**276,389**	**63,722**	**23.1%**	**63,722**	**23.1%**	**65,275**	**21.0%**	**(2.4%)**
Electricity	-	-	-	-	-	-	-	-
Water	227,089	57,837	25.5%	57,837	25.5%	60,686	26.5%	(4.7%)
Waste Water Management	49,300	5,886	11.9%	5,886	11.9%	4,590	5.6%	28.2%
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**1,097,914**	**344,093**	**31.3%**	**344,093**	**31.3%**	**321,780**	**30.3%**	**6.9%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	343,289	85,458	24.9%	85,458	24.9%	63,077	21.0%	35.5%
Other revenue	**8,055**	**2,394**	**29.7%**	**2,394**	**29.7%**	**283**	**2.2%**	**744.5%**
Government - operating	451,692	182,276	40.4%	182,276	40.4%	171,648	38.5%	6.2%
Government - capital	290,889	72,000	24.8%	72,000	24.8%	85,686	30.7%	(16.0%)
Interest	3,989	1,965	49.3%	1,965	49.3%	1,086	4.6%	81.0%
Dividends	-	-	-	-	-	-	-	-
Payments	**(823,405)**	**(285,701)**	**34.7%**	**(285,701)**	**34.7%**	**(190,387)**	**24.1%**	**50.1%**
Suppliers and employees	(775,192)	(285,322)	36.8%	(285,322)	36.8%	(190,381)	25.0%	49.9%
Finance charges	(28,001)	(379)	1.4%	(379)	1.4%	-	-	(100.0%)
Transfers and grants	(20,213)	0	-	0	-	(6)	-	(101.1%)
Net Cash from/(used) Operating Activities	**274,509**	**58,392**	**21.3%**	**58,392**	**21.3%**	**131,393**	**48.2%**	**(55.6%)**
Cash Flow from Investing Activities								
Receipts	**618**	**1,427**	**230.9%**	**1,427**	**230.9%**	**34,000**	**(10,948.5%)**	**(95.8%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	618	1,427	230.9%	1,427	230.9%	-	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	34,000	-	(100.0%)
Payments	**(301,163)**	**(67,668)**	**22.5%**	**(67,668)**	**22.5%**	**(68,458)**	**18.9%**	**(1.2%)**
Capital assets	(301,163)	(67,668)	22.5%	(67,668)	22.5%	(68,458)	18.9%	(1.2%)
Net Cash from/(used) Investing Activities	**(300,545)**	**(66,241)**	**22.0%**	**(66,241)**	**22.0%**	**(34,457)**	**9.5%**	**92.2%**
Cash Flow from Financing Activities								
Receipts	**881**	**49,701**	**5,641.4%**	**49,701**	**5,641.4%**	**294**	**27.0%**	**16,813.4%**
Short term loans	-	5,300	-	5,300	-	197	-	2,589.1%
Borrowing long term/refinancing	-	43,940	-	43,940	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	881	461	52.4%	461	52.4%	97	8.9%	376.8%
Payments	**(21,812)**	**(22,872)**	**104.9%**	**(22,872)**	**104.9%**	**(0)**	**-**	**5,732,321.8%**
Repayment of borrowing	(21,812)	(22,872)	104.9%	(22,872)	104.9%	(0)	-	5,732,321.8%
Net Cash from/(used) Financing Activities	**(20,931)**	**26,828**	**(128.2%)**	**26,828**	**(128.2%)**	**293**	**(1.5%)**	**9,042.2%**
Net Increase/(Decrease) in cash held	**(46,967)**	**18,979**	**(40.4%)**	**18,979**	**(40.4%)**	**97,230**	**(88.6%)**	**(80.5%)**
Cash/cash equivalents at the year begin:	52,363	41,801	79.8%	41,801	79.8%	179,487	63.7%	(76.7%)
Cash/cash equivalents at the year end:	**5,396**	**60,781**	**1,126.3%**	**60,781**	**1,126.3%**	**276,717**	**160.8%**	**(78.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	25,831	5.9%	14,768	3.4%	3,268	.8%	391,296	89.9%	435,163	85.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8,069	12.4%	5,851	9.0%	2,734	4.2%	48,161	74.3%	64,815	12.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	2,269	100.0%	2,269	.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(391)	(4.3%)	(341)	(3.7%)	(295)	(3.2%)	10,153	111.2%	9,126	1.8%	-	-	-	-
Total By Income Source	**33,510**	**6.6%**	**20,278**	**4.0%**	**5,706**	**1.1%**	**451,879**	**88.4%**	**511,374**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2,258	9.4%	1,753	7.3%	344	1.4%	19,673	81.9%	24,028	4.7%	-	-	-	-
Commercial	11,416	11.0%	6,912	6.6%	1,472	1.4%	84,254	81.0%	104,054	20.3%	-	-	-	-
Households	19,804	5.4%	11,614	3.1%	3,891	1.1%	333,622	90.4%	368,930	72.1%	-	-	-	-
Other	32	.2%	(0)	-	-	-	14,330	99.8%	14,362	2.8%	-	-	-	-
Total By Customer Group	**33,510**	**6.6%**	**20,278**	**4.0%**	**5,706**	**1.1%**	**451,879**	**88.4%**	**511,374**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr D D Naidoo	039 688 5702
Financial Manager	Mkhululeni Dlamini	039 688 5707

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMSHWATHI (KZN221)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**159,192**	**59,472**	**37.4%**	**59,472**	**37.4%**	**56,752**	**40.6%**	**4.8%**
Property rates	36,200	11,692	32.3%	11,692	32.3%	12,343	39.8%	(5.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2,070	599	29.0%	599	29.0%	484	24.8%	23.9%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	550	202	36.7%	202	36.7%	160	35.7%	25.9%
Interest earned - external investments	1,500	377	25.1%	377	25.1%	297	24.7%	27.1%
Interest earned - outstanding debtors	8,000	2,472	30.9%	2,472	30.9%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	72	9	12.1%	9	12.1%	5	.3%	92.9%
Licences and permits	-	-	-	-	-	-	-	-
Agency services	2,300	686	29.8%	686	29.8%	646	33.1%	6.2%
Transfers recognised - operational	108,122	43,308	40.1%	43,308	40.1%	42,757	44.2%	1.3%
Other own revenue	378	127	33.5%	127	33.5%	60	15.7%	109.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**153,299**	**27,376**	**17.9%**	**27,376**	**17.9%**	**26,097**	**18.9%**	**4.9%**
Employee related costs	64,757	15,884	24.5%	15,884	24.5%	14,932	25.0%	6.4%
Remuneration of councillors	9,720	2,269	23.3%	2,269	23.3%	2,195	24.4%	3.4%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	13,500	-	-	-	-	-	-	-
Finance charges	360	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	816	-	-	-	-	-	-	-
Contracted services	37,131	3,544	9.5%	3,544	9.5%	5,461	18.9%	(35.1%)
Transfers and grants	1,750	-	-	-	-	-	-	-
Other expenditure	25,265	5,679	22.5%	5,679	22.5%	3,509	13.4%	61.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**5,893**	**32,096**		**32,096**		**30,655**		
Transfers recognised - capital	27,098	5,000	18.5%	5,000	18.5%	10,000	25.6%	(50.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**32,991**	**37,096**		**37,096**		**40,655**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**32,991**	**37,096**		**37,096**		**40,655**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**32,991**	**37,096**		**37,096**		**40,655**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**32,991**	**37,096**		**37,096**		**40,655**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**32,842**	**4,568**	**13.9%**	**4,568**	**13.9%**	**6,403**	**15.8%**	**(28.7%)**
National Government	27,098	4,466	16.5%	4,466	16.5%	6,334	16.2%	(29.5%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**27,098**	**4,466**	**16.5%**	**4,466**	**16.5%**	**6,334**	**16.2%**	**(29.5%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	5,744	102	1.8%	102	1.8%	70	4.6%	46.5%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**32,842**	**4,568**	**13.9%**	**4,568**	**13.9%**	**6,403**	**15.8%**	**(28.7%)**
Governance and Administration	**3,792**	**102**	**2.7%**	**102**	**2.7%**	**386**	**25.8%**	**(73.6%)**
Executive & Council	3,792	102	2.7%	102	2.7%	70	4.6%	46.5%
Budget & Treasury Office	-	-	-	-	-	317	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**10,100**	**3,894**	**38.6%**	**3,894**	**38.6%**	**4,672**	**18.4%**	**(16.6%)**
Community & Social Services	8,100	2,119	26.2%	2,119	26.2%	3,562	49.4%	(40.5%)
Sport And Recreation	2,000	1,776	88.8%	1,776	88.8%	1,110	8.7%	60.0%
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**18,950**	**572**	**3.0%**	**572**	**3.0%**	**1,346**	**9.9%**	**(57.5%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	18,950	572	3.0%	572	3.0%	1,346	9.9%	(57.5%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**182,463**	**65,261**	**35.8%**	**65,261**	**35.8%**	**67,668**	**38.9%**	**(3.6%)**
Property rates, penalties and collection charges	32,580	14,616	44.9%	14,616	44.9%	14,101	52.2%	3.7%
Service charges	1,863	-	-	-	-	-	-	-
Other revenue	**3,300**	**2,337**	**70.8%**	**2,337**	**70.8%**	**810**	**20.6%**	**188.4%**
Government - operating	108,122	43,308	40.1%	43,308	40.1%	42,757	44.2%	1.3%
Government - capital	27,098	5,000	18.5%	5,000	18.5%	10,000	25.6%	(50.0%)
Interest	9,500	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(139,798)**	**(86,806)**	**62.1%**	**(86,806)**	**62.1%**	**(84,337)**	**66.5%**	**2.9%**
Suppliers and employees	(137,688)	(86,806)	63.0%	(86,806)	63.0%	(84,337)	68.2%	2.9%
Finance charges	(360)	-	-	-	-	-	-	-
Transfers and grants	(1,750)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**42,665**	**(21,544)**	**(50.5%)**	**(21,544)**	**(50.5%)**	**(16,669)**	**(35.6%)**	**29.3%**
Cash Flow from Investing Activities								
Receipts	**-**	**26,532**	**-**	**26,532**	**-**	**25,550**	**-**	**3.8%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	26,532	-	26,532	-	25,550	-	3.8%
Payments	**(32,842)**	**(5,356)**	**16.3%**	**(5,356)**	**16.3%**	**(6,403)**	**15.8%**	**(16.4%)**
Capital assets	(32,842)	(5,356)	16.3%	(5,356)	16.3%	(6,403)	15.8%	(16.4%)
Net Cash from/(used) Investing Activities	**(32,842)**	**21,176**	**(64.5%)**	**21,176**	**(64.5%)**	**19,147**	**(47.3%)**	**10.6%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(1,600)**	**-**	**-**	**-**	**-**	**(441)**	**14.7%**	**(100.0%)**
Repayment of borrowing	(1,600)	-	-	-	-	(441)	14.7%	(100.0%)
Net Cash from/(used) Financing Activities	**(1,600)**	**-**	**-**	**-**	**-**	**(441)**	**14.7%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**8,223**	**(369)**	**(4.5%)**	**(369)**	**(4.5%)**	**2,037**	**60.9%**	**(118.1%)**
Cash/cash equivalents at the year begin:	11,525	1,200	10.4%	1,200	10.4%	879	66.8%	36.4%
Cash/cash equivalents at the year end:	**19,748**	**831**	**4.2%**	**831**	**4.2%**	**2,917**	**62.5%**	**(71.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,503	1.4%	2,884	2.7%	2,477	2.3%	100,889	93.6%	107,752	100.0%	-	-	-	-
Total By Income Source	**1,503**	**1.4%**	**2,884**	**2.7%**	**2,477**	**2.3%**	**100,889**	**93.6%**	**107,752**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(1,531)	(3.4%)	1,417	3.1%	1,400	3.1%	44,316	97.2%	45,602	42.3%	-	-	-	-
Commercial	1,654	7.4%	714	3.2%	305	1.4%	19,740	88.1%	22,412	20.8%	-	-	-	-
Households	1,381	3.5%	753	1.9%	772	1.9%	36,833	92.7%	39,739	36.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1,503**	**1.4%**	**2,884**	**2.7%**	**2,477**	**2.3%**	**100,889**	**93.6%**	**107,752**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	217	100.0%	-	-	-	-	-	-	217	100.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	**217**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**217**	**100.0%**

Contact Details

Municipal Manager	Mr N.M. Mabasso	033 815 2249
Financial Manager	Mr R.M. Mani	033 816 6845

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMNGENI (KZN222)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**391,818**	**100,847**	**25.7%**	**100,847**	**25.7%**	**93,253**	**21.8%**	**8.1%**
Property rates	199,346	47,035	23.6%	47,035	23.6%	43,701	23.6%	7.6%
Property rates - penalties and collection charges	-	2,071	-	2,071	-	1,618	-	28.0%
Service charges - electricity revenue	83,688	22,436	26.8%	22,436	26.8%	17,600	22.5%	27.5%
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6,063	1,786	29.5%	1,786	29.5%	1,662	28.3%	7.5%
Service charges - other	123	-	-	-	-	-	-	-
Rental of facilities and equipment	803	198	24.6%	198	24.6%	167	21.8%	18.4%
Interest earned - external investments	2,459	463	18.8%	463	18.8%	376	12.8%	23.2%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	13,908	42	.3%	42	.3%	1,452	2.7%	(97.1%)
Licences and permits	3,862	755	19.5%	755	19.5%	1,139	31.1%	(33.7%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	75,373	25,260	33.5%	25,260	33.5%	24,170	27.1%	4.5%
Other own revenue	6,193	801	12.9%	801	12.9%	1,370	18.2%	(41.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**391,608**	**101,285**	**25.9%**	**101,285**	**25.9%**	**82,089**	**19.2%**	**23.4%**
Employee related costs	112,197	24,859	22.2%	24,859	22.2%	22,752	19.9%	9.3%
Remuneration of councillors	9,517	2,039	21.4%	2,039	21.4%	2,250	28.5%	(9.3%)
Debt impairment	9,878	-	-	-	-	-	-	-
Depreciation and asset impairment	32,340	8,085	25.0%	8,085	25.0%	7,685	25.0%	5.2%
Finance charges	6,801	978	14.4%	978	14.4%	1,061	19.6%	(7.8%)
Bulk purchases	110,422	42,311	38.3%	42,311	38.3%	28,520	27.6%	48.4%
Other Materials	-	217	-	217	-	180	-	20.6%
Contracted services	25,132	11,765	46.8%	11,765	46.8%	7,736	57.0%	52.1%
Transfers and grants	2,289	425	18.6%	425	18.6%	1,141	30.6%	(62.8%)
Other expenditure	83,032	10,606	12.8%	10,606	12.8%	10,765	9.3%	(1.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**210**	**(438)**		**(438)**		**11,164**		
Transfers recognised - capital	27,646	6,674	24.1%	6,674	24.1%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**27,856**	**6,235**		**6,235**		**11,164**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**27,856**	**6,235**		**6,235**		**11,164**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**27,856**	**6,235**		**6,235**		**11,164**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**27,856**	**6,235**		**6,235**		**11,164**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**34,500**	**9,352**	**27.1%**	**9,352**	**27.1%**	**7,273**	**23.9%**	**28.6%**
National Government	22,646	6,550	28.9%	6,550	28.9%	7,219	30.8%	(9.3%)
Provincial Government	5,000	2,687	53.7%	2,687	53.7%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**27,646**	**9,237**	**33.4%**	**9,237**	**33.4%**	**7,219**	**30.8%**	**28.0%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	6,854	115	1.7%	115	1.7%	54	.8%	113.6%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**34,500**	**9,352**	**27.1%**	**9,352**	**27.1%**	**7,273**	**23.9%**	**28.6%**
Governance and Administration	**583**	**95**	**16.3%**	**95**	**16.3%**	**36**	**10.9%**	**162.7%**
Executive & Council	269	95	35.3%	95	35.3%	-	-	(100.0%)
Budget & Treasury Office	314	-	-	-	-	14	9.2%	(100.0%)
Corporate Services	-	-	-	-	-	23	-	(100.0%)
Community and Public Safety	**5,280**	**-**	**-**	**-**	**-**	**18**	**.6%**	**(100.0%)**
Community & Social Services	5,280	-	-	-	-	18	.6%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**27,774**	**9,237**	**33.3%**	**9,237**	**33.3%**	**7,219**	**35.0%**	**28.0%**
Planning and Development	5,128	2,687	52.4%	2,687	52.4%	-	-	(100.0%)
Road Transport	22,646	6,550	28.9%	6,550	28.9%	7,219	35.2%	(9.3%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**300**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	300	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**564**	**20**	**3.5%**	**20**	**3.5%**	**-**	**-**	**(100.0%)**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**382,351**	**120,541**	**31.5%**	**120,541**	**31.5%**	**123,493**	**31.3%**	**(2.4%)**
Property rates, penalties and collection charges	175,424	48,256	27.5%	48,256	27.5%	54,355	32.6%	(11.2%)
Service charges	79,095	21,045	26.6%	21,045	26.6%	24,601	32.5%	(14.5%)
Other revenue	**22,354**	**6,746**	**30.2%**	**6,746**	**30.2%**	**9,992**	**29.0%**	**(32.5%)**
Government - operating	75,373	32,031	42.5%	32,031	42.5%	27,387	30.7%	17.0%
Government - capital	27,646	12,000	43.4%	12,000	43.4%	7,000	29.9%	71.4%
Interest	2,459	463	18.8%	463	18.8%	158	3.3%	192.8%
Dividends	-	-	-	-	-	-	-	-
Payments	**(349,391)**	**(106,504)**	**30.5%**	**(106,504)**	**30.5%**	**(106,752)**	**29.3%**	**(.2%)**
Suppliers and employees	(340,300)	(105,526)	31.0%	(105,526)	31.0%	(105,692)	29.8%	(.2%)
Finance charges	(6,801)	(978)	14.4%	(978)	14.4%	(1,061)	19.6%	(7.8%)
Transfers and grants	(2,289)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**32,960**	**14,037**	**42.6%**	**14,037**	**42.6%**	**16,741**	**55.0%**	**(16.1%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(34,500)**	**(10,035)**	**29.1%**	**(10,035)**	**29.1%**	**(6,207)**	**20.4%**	**61.7%**
Capital assets	(34,500)	(10,035)	29.1%	(10,035)	29.1%	(6,207)	20.4%	61.7%
Net Cash from/(used) Investing Activities	**(34,500)**	**(10,035)**	**29.1%**	**(10,035)**	**29.1%**	**(6,207)**	**20.4%**	**61.7%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(3,124)**	**(882)**	**28.2%**	**(882)**	**28.2%**	**(799)**	**23.6%**	**10.3%**
Repayment of borrowing	(3,124)	(882)	28.2%	(882)	28.2%	(799)	23.6%	10.3%
Net Cash from/(used) Financing Activities	**(3,124)**	**(882)**	**28.2%**	**(882)**	**28.2%**	**(799)**	**23.6%**	**10.3%**
Net Increase/(Decrease) in cash held	**(4,665)**	**3,120**	**(66.9%)**	**3,120**	**(66.9%)**	**9,734**	**(290.3%)**	**(67.9%)**
Cash/cash equivalents at the year begin:	9,635	11,985	124.4%	11,985	124.4%	15,353	109.4%	(21.9%)
Cash/cash equivalents at the year end:	**4,970**	**15,106**	**303.9%**	**15,106**	**303.9%**	**25,088**	**235.0%**	**(39.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9,518	43.9%	640	3.0%	584	2.7%	10,925	50.4%	21,667	18.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13,924	17.3%	3,322	4.1%	2,868	3.6%	60,268	75.0%	80,382	66.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	849	20.1%	179	4.2%	149	3.5%	3,053	72.2%	4,231	3.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	79	10.9%	27	3.7%	24	3.3%	596	82.1%	726	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	124	.5%	74	.3%	99	.4%	23,680	98.8%	23,976	20.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(11,613)	106.8%	9	(.1%)	13	(.1%)	715	(6.6%)	(10,876)	(9.1%)	-	-	-	-
Total By Income Source	**12,881**	**10.7%**	**4,251**	**3.5%**	**3,738**	**3.1%**	**99,237**	**82.6%**	**120,106**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(130)	(1.7%)	154	2.0%	163	2.2%	7,311	97.5%	7,497	6.2%	-	-	-	-
Commercial	663	28.2%	74	3.1%	65	2.8%	1,554	66.0%	2,356	2.0%	-	-	-	-
Households	11,466	12.4%	3,572	3.9%	3,127	3.4%	74,540	80.4%	92,706	77.2%	-	-	-	-
Other	881	5.0%	451	2.6%	383	2.2%	15,833	90.2%	17,548	14.6%	-	-	-	-
Total By Customer Group	**12,881**	**10.7%**	**4,251**	**3.5%**	**3,738**	**3.1%**	**99,237**	**82.6%**	**120,106**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1,644	64.0%	926	36.0%	-	-	-	-	2,570	59.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	981	56.8%	681	39.4%	65	3.8%	-	-	1,727	40.2%
Total	**2,625**	**61.1%**	**1,607**	**37.4%**	**65**	**1.5%**	**-**	**-**	**4,297**	**100.0%**

Contact Details

Municipal Manager	Ms Thembeka Cibani	033 239 9267
Financial Manager	Mr Sixtus Gwala	033 239 9225

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MPOFANA (KZN223)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**149,754**	**34,863**	**23.3%**	**34,863**	**23.3%**	**45,684**	**33.4%**	**(23.7%)**
Property rates	16,690	3,793	22.7%	3,793	22.7%	3,070	21.0%	23.5%
Property rates - penalties and collection charges	1,560	-	-	-	-	712	-	(100.0%)
Service charges - electricity revenue	65,180	15,416	23.7%	15,416	23.7%	21,653	39.1%	(28.8%)
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3,816	894	23.4%	894	23.4%	564	16.9%	58.6%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	133	9	6.4%	9	6.4%	401	159.3%	(97.9%)
Interest earned - external investments	117	-	-	-	-	19	4.9%	(100.0%)
Interest earned - outstanding debtors	3,051	-	-	-	-	777	26.8%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	8,654	9	.1%	9	.1%	54	.7%	(83.2%)
Licences and permits	2,677	500	18.7%	500	18.7%	617	15.7%	(19.0%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	44,022	14,141	32.1%	14,141	32.1%	17,613	39.5%	(19.7%)
Other own revenue	3,854	102	2.7%	102	2.7%	204	6.6%	(49.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**177,452**	**41,425**	**23.3%**	**41,425**	**23.3%**	**34,408**	**22.2%**	**20.4%**
Employee related costs	37,257	9,843	26.4%	9,843	26.4%	9,243	26.2%	6.5%
Remuneration of councillors	2,691	690	25.6%	690	25.6%	688	21.6%	.3%
Debt impairment	19,000	-	-	-	-	-	-	-
Depreciation and asset impairment	13,700	-	-	-	-	-	-	-
Finance charges	1,570	-	-	-	-	-	-	-
Bulk purchases	71,250	23,374	32.8%	23,374	32.8%	13,488	20.3%	73.3%
Other Materials	-	448	-	448	-	-	-	(100.0%)
Contracted services	8,344	3,291	39.4%	3,291	39.4%	3,740	58.8%	(12.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	23,640	3,780	16.0%	3,780	16.0%	7,249	44.1%	(47.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(27,698)**	**(6,562)**		**(6,562)**		**11,277**		
Transfers recognised - capital	11,878	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(15,820)**	**(6,562)**		**(6,562)**		**11,277**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(15,820)**	**(6,562)**		**(6,562)**		**11,277**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(15,820)**	**(6,562)**		**(6,562)**		**11,277**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(15,820)**	**(6,562)**		**(6,562)**		**11,277**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**16,878**	**6,430**	**38.1%**	**6,430**	**38.1%**	**4,079**	**33.5%**	**57.6%**
National Government	11,878	6,430	54.1%	6,430	54.1%	4,079	33.5%	57.6%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**11,878**	**6,430**	**54.1%**	**6,430**	**54.1%**	**4,079**	**33.5%**	**57.6%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	5,000	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**16,878**	**6,430**	**38.1%**	**6,430**	**38.1%**	**4,079**	**33.5%**	**57.6%**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16,878**	**6,430**	**38.1%**	**6,430**	**38.1%**	**4,079**	**33.5%**	**57.6%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	16,878	6,430	38.1%	6,430	38.1%	4,079	33.5%	57.6%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**140,964**	**45,401**	**32.2%**	**45,401**	**32.2%**	**38,568**	**30.0%**	**17.7%**
Property rates, penalties and collection charges	17,557	3,294	18.8%	3,294	18.8%	1,825	15.6%	80.5%
Service charges	55,415	15,504	28.0%	15,504	28.0%	11,558	25.2%	34.1%
Other revenue	**9,260**	**1,048**	**11.3%**	**1,048**	**11.3%**	**3,838**	**33.7%**	**(72.7%)**
Government - operating	44,022	15,555	35.3%	15,555	35.3%	17,328	38.8%	(10.2%)
Government - capital	11,878	10,000	84.2%	10,000	84.2%	4,000	32.9%	150.0%
Interest	2,832	-	-	-	-	20	.7%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(179,685)**	**(44,222)**	**24.6%**	**(44,222)**	**24.6%**	**(34,407)**	**26.8%**	**28.5%**
Suppliers and employees	(178,185)	(44,222)	24.8%	(44,222)	24.8%	(34,407)	26.9%	28.5%
Finance charges	(1,500)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(38,721)**	**1,179**	**(3.0%)**	**1,179**	**(3.0%)**	**4,161**	**(4,262.7%)**	**(71.7%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(16,878)**	**(12,859)**	**76.2%**	**(12,859)**	**76.2%**	**(3,298)**	**27.1%**	**289.9%**
Capital assets	(16,878)	(12,859)	76.2%	(12,859)	76.2%	(3,298)	27.1%	289.9%
Net Cash from/(used) Investing Activities	**(16,878)**	**(12,859)**	**76.2%**	**(12,859)**	**76.2%**	**(3,298)**	**27.1%**	**289.9%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(5,580)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(5,580)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(5,580)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(61,179)**	**(11,680)**	**19.1%**	**(11,680)**	**19.1%**	**863**	**(7.2%)**	**(1,453.8%)**
Cash/cash equivalents at the year begin:	497	3,147	633.9%	3,147	633.9%	497	(3.5%)	533.9%
Cash/cash equivalents at the year end:	**(60,683)**	**(8,533)**	**14.1%**	**(8,533)**	**14.1%**	**1,359**	**(5.2%)**	**(727.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2,965	24.4%	968	8.0%	872	7.2%	7,340	60.4%	12,146	11.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	868	3.0%	657	2.2%	576	2.0%	27,311	92.9%	29,412	28.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	316	1.8%	294	1.7%	288	1.6%	16,830	94.9%	17,728	17.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	.1%	3	.1%	3	.1%	4,107	99.8%	4,116	4.0%	-	-	-	-
Interest on Arrear Debtor Accounts	583	1.5%	566	1.4%	566	1.4%	37,498	95.6%	39,212	38.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**4,735**	**4.6%**	**2,488**	**2.4%**	**2,304**	**2.2%**	**93,087**	**90.7%**	**102,614**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4,735	4.6%	2,488	2.4%	2,304	2.2%	93,087	90.7%	102,614	100.0%	-	-	-	-
Total By Customer Group	**4,735**	**4.6%**	**2,488**	**2.4%**	**2,304**	**2.2%**	**93,087**	**90.7%**	**102,614**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	8,503	8.7%	9,741	9.9%	2,039	2.1%	77,665	79.3%	97,948	90.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(7,000)	(72.8%)	(396)	(4.1%)	(3,303)	(34.3%)	20,317	211.2%	9,619	8.9%
Auditor-General	(250)	(39.5%)	(250)	(39.5%)	(841)	(132.9%)	1,973	311.9%	633	.6%
Other	-	-	-	-	-	-	-	-	-	-
Total	**1,253**	**1.2%**	**9,096**	**8.4%**	**(2,105)**	**(1.9%)**	**99,956**	**92.4%**	**108,199**	**100.0%**

Contact Details

Municipal Manager	Mr Sibusiso Mabaso	033 263 1221
Financial Manager	Mr Sibusiso Majola	033 263 1221

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: IMPENDLE (KZN224)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**44,674**	**18,348**	**41.1%**	**18,348**	**41.1%**	**18,348**	**42.8%**	**-**
Property rates	5,174	969	18.7%	969	18.7%	969	19.9%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	57	-	-	-	-	-	-	-
Service charges - other	(275)	15	(5.5%)	15	(5.5%)	15	-	-
Rental of facilities and equipment	645	8	1.2%	8	1.2%	8	1.2%	-
Interest earned - external investments	837	369	44.1%	369	44.1%	369	52.7%	-
Interest earned - outstanding debtors	363	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	44	0	.3%	0	.3%	0	13.0%	-
Licences and permits	36	23	63.8%	23	63.8%	23	45.0%	-
Agency services	53	-	-	-	-	-	-	-
Transfers recognised - operational	37,582	-	-	-	-	-	-	-
Other own revenue	158	16,964	10,726.0%	16,964	10,726.0%	16,964	10,874.5%	-
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**54,633**	**12,700**	**23.2%**	**12,700**	**23.2%**	**12,700**	**23.5%**	**-**
Employee related costs	26,957	7,715	28.6%	7,715	28.6%	7,715	32.8%	-
Remuneration of councillors	2,553	802	31.4%	802	31.4%	802	34.1%	-
Debt impairment	1,552	-	-	-	-	-	-	-
Depreciation and asset impairment	8,417	-	-	-	-	-	-	-
Finance charges	92	10	10.6%	10	10.6%	10	6.4%	-
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-
Contracted services	5,386	720	13.4%	720	13.4%	720	54.1%	-
Transfers and grants	3,300	59	1.8%	59	1.8%	59	1.6%	-
Other expenditure	6,375	2,934	46.0%	2,934	46.0%	2,934	25.5%	-
Loss on disposal of PPE	-	459	-	459	-	459	-	-
Surplus/(Deficit)	**(9,959)**	**5,648**		**5,648**		**5,648**		
Transfers recognised - capital	11,572	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1,613**	**5,648**		**5,648**		**5,648**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1,613**	**5,648**		**5,648**		**5,648**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1,613**	**5,648**		**5,648**		**5,648**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1,613**	**5,648**		**5,648**		**5,648**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**12,265**	**1,321**	**10.8%**	**1,321**	**10.8%**	**2,246**	**12.2%**	**(41.2%)**
National Government	11,572	1,321	11.4%	1,321	11.4%	1,151	9.7%	14.8%
Provincial Government	-	-	-	-	-	1,095	18.7%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**11,572**	**1,321**	**11.4%**	**1,321**	**11.4%**	**2,246**	**12.7%**	**(41.2%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	693	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**12,265**	**1,321**	**10.8%**	**1,321**	**10.8%**	**2,246**	**12.2%**	**(41.2%)**
Governance and Administration	**238**	**-**	**-**	**-**	**-**	**47**	**-**	**(100.0%)**
Executive & Council	223	-	-	-	-	-	-	-
Budget & Treasury Office	15	-	-	-	-	47	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**190**	**-**	**-**	**-**	**-**	**1,095**	**18.7%**	**(100.0%)**
Community & Social Services	190	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	1,095	18.7%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11,587**	**1,321**	**11.4%**	**1,321**	**11.4%**	**1,105**	**8.8%**	**19.6%**
Planning and Development	15	1,321	8,810.0%	1,321	8,810.0%	-	-	(100.0%)
Road Transport	11,572	-	-	-	-	1,105	9.3%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**250**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**56,355**	**25,604**	**45.4%**	**25,604**	**45.4%**	**32,435**	**52.9%**	**(21.1%)**
Property rates, penalties and collection charges	3,622	2,194	60.6%	2,194	60.6%	1,346	74.8%	63.1%
Service charges	46	7	15.0%	7	15.0%	1	1.8%	874.3%
Other revenue	**2,703**	**624**	**23.1%**	**624**	**23.1%**	**9,847**	**194.9%**	**(93.7%)**
Government - operating	37,582	17,747	47.2%	17,747	47.2%	16,313	45.2%	8.8%
Government - capital	11,572	5,000	43.2%	5,000	43.2%	4,924	27.8%	1.5%
Interest	830	32	3.9%	32	3.9%	5	.7%	587.4%
Dividends	-	-	-	-	-	-	-	-
Payments	**(44,664)**	**(23,422)**	**52.4%**	**(23,422)**	**52.4%**	**(29,860)**	**70.4%**	**(21.6%)**
Suppliers and employees	(41,272)	(22,318)	54.1%	(22,318)	54.1%	(27,412)	70.9%	(18.6%)
Finance charges	(92)	(28)	30.8%	(28)	30.8%	(43)	28.6%	(34.8%)
Transfers and grants	(3,300)	(1,076)	32.6%	(1,076)	32.6%	(2,405)	66.8%	(55.2%)
Net Cash from/(used) Operating Activities	**11,691**	**2,182**	**18.7%**	**2,182**	**18.7%**	**2,575**	**13.7%**	**(15.3%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(12,265)**	**(1,764)**	**14.4%**	**(1,764)**	**14.4%**	**(1,741)**	**9.5%**	**1.3%**
Capital assets	(12,265)	(1,764)	14.4%	(1,764)	14.4%	(1,741)	9.5%	1.3%
Net Cash from/(used) Investing Activities	**(12,265)**	**(1,764)**	**14.4%**	**(1,764)**	**14.4%**	**(1,741)**	**9.5%**	**1.3%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(663)**	**(160)**	**24.2%**	**(160)**	**24.2%**	**(175)**	**29.0%**	**(8.3%)**
Repayment of borrowing	(663)	(160)	24.2%	(160)	24.2%	(175)	29.0%	(8.3%)
Net Cash from/(used) Financing Activities	**(663)**	**(160)**	**24.2%**	**(160)**	**24.2%**	**(175)**	**29.0%**	**(8.3%)**
Net Increase/(Decrease) in cash held	**(1,237)**	**257**	**(20.8%)**	**257**	**(20.8%)**	**659**	**(617.8%)**	**(61.0%)**
Cash/cash equivalents at the year begin:	3,500	1,402	40.1%	1,402	40.1%	2,886	120.2%	(51.4%)
Cash/cash equivalents at the year end:	**2,263**	**1,659**	**73.3%**	**1,659**	**73.3%**	**3,545**	**154.6%**	**(53.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(75)	(1.1%)	12	.2%	1,557	21.8%	5,638	79.1%	7,132	71.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	492	17.0%	65	2.2%	144	5.0%	2,196	75.8%	2,897	28.9%	-	-	-	-
Total By Income Source	**417**	**4.2%**	**77**	**.8%**	**1,701**	**17.0%**	**7,834**	**78.1%**	**10,029**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(75)	(1.1%)	29	.4%	1,557	21.8%	5,638	78.9%	7,149	71.3%	-	-	-	-
Commercial	26	3.6%	24	3.3%	36	5.0%	628	88.0%	714	7.1%	-	-	-	-
Households	33	8.6%	26	6.8%	23	6.1%	299	78.4%	381	3.8%	-	-	-	-
Other	434	24.3%	(2)	(.1%)	84	4.7%	1,269	71.1%	1,785	17.8%	-	-	-	-
Total By Customer Group	**417**	**4.2%**	**77**	**.8%**	**1,701**	**17.0%**	**7,834**	**78.1%**	**10,029**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Obadia Vusi Kunene	033 996 6001
Financial Manager	Mrs Samukelisiwe Zamancwango Soji	033 996 6051

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSUNDUZI (KZN225)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**5,032,038**	**1,324,408**	**26.3%**	**1,324,408**	**26.3%**	**1,206,340**	**24.4%**	**9.8%**
Property rates	900,837	230,349	25.6%	230,349	25.6%	215,426	25.3%	6.9%
Property rates - penalties and collection charges	-	3,980	-	3,980	-	11,577	16.2%	(65.6%)
Service charges - electricity revenue	2,177,873	580,465	26.7%	580,465	26.7%	521,247	25.6%	11.4%
Service charges - water revenue	603,661	152,257	25.2%	152,257	25.2%	145,119	20.2%	4.9%
Service charges - sanitation revenue	137,072	37,548	27.4%	37,548	27.4%	36,207	23.0%	3.7%
Service charges - refuse revenue	106,276	27,066	25.5%	27,066	25.5%	-	-	(100.0%)
Service charges - other	-	(1)	-	(1)	-	23,638	-	(100.0%)
Rental of facilities and equipment	35,220	6,339	18.0%	6,339	18.0%	5,711	25.9%	11.0%
Interest earned - external investments	39,956	5,900	14.8%	5,900	14.8%	8,778	16.7%	(32.8%)
Interest earned - outstanding debtors	118,141	41,532	35.2%	41,532	35.2%	28,331	42.8%	46.6%
Dividends received	-	-	-	-	-	-	-	-
Fines	75,203	257	.3%	257	.3%	127	131.5%	101.3%
Licences and permits	100	268	267.4%	268	267.4%	80	-	233.3%
Agency services	-	128	-	128	-	-	-	(100.0%)
Transfers recognised - operational	672,679	219,798	32.7%	219,798	32.7%	199,722	33.9%	10.1%
Other own revenue	165,019	18,479	11.2%	18,479	11.2%	7,206	2.7%	156.4%
Gains on disposal of PPE	-	43	-	43	-	3,170	-	(98.6%)
Operating Expenditure	**4,928,912**	**1,085,577**	**22.0%**	**1,085,577**	**22.0%**	**1,088,615**	**22.2%**	**(.3%)**
Employee related costs	1,274,330	283,642	22.3%	283,642	22.3%	253,242	22.0%	12.0%
Remuneration of councillors	48,573	11,060	22.8%	11,060	22.8%	11,308	25.0%	(2.2%)
Debt impairment	110,178	370	.3%	370	.3%	2	-	15,077.9%
Depreciation and asset impairment	468,636	118,449	25.3%	118,449	25.3%	108,912	20.3%	8.8%
Finance charges	50,688	12,669	25.0%	12,669	25.0%	12,334	19.8%	2.7%
Bulk purchases	2,050,322	530,877	25.9%	530,877	25.9%	574,547	28.0%	(7.6%)
Other Materials	63,797	18,161	28.5%	18,161	28.5%	13,335	15.5%	36.2%
Contracted services	606,222	71,968	11.9%	71,968	11.9%	90,266	21.5%	(20.3%)
Transfers and grants	45,328	8,844	19.5%	8,844	19.5%	12,325	-	(28.2%)
Other expenditure	210,837	29,537	14.0%	29,537	14.0%	12,041	2.7%	145.3%
Loss on disposal of PPE	-	-	-	-	-	303	-	(100.0%)
Surplus/(Deficit)	**103,126**	**238,830**		**238,830**		**117,725**		
Transfers recognised - capital	404,341	34,966	8.6%	34,966	8.6%	15,058	3.3%	132.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**507,467**	**273,796**		**273,796**		**132,783**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**507,467**	**273,796**		**273,796**		**132,783**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**507,467**	**273,796**		**273,796**		**132,783**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**507,467**	**273,796**		**273,796**		**132,783**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**571,382**	**64,694**	**11.3%**	**64,694**	**11.3%**	**56,196**	**8.0%**	**15.1%**
National Government	404,341	51,582	12.8%	51,582	12.8%	34,800	7.8%	48.2%
Provincial Government	2,000	(933)	(46.7%)	(933)	(46.7%)	(409)	(3.4%)	128.3%
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**406,341**	**50,649**	**12.5%**	**50,649**	**12.5%**	**34,391**	**7.5%**	**47.3%**
Borrowing	42,041	14,228	33.8%	14,228	33.8%	13,909	35.8%	2.3%
Internally generated funds	123,000	(182)	(.1%)	(182)	(.1%)	7,895	4.0%	(102.3%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**571,382**	**64,694**	**11.3%**	**64,694**	**11.3%**	**56,196**	**8.0%**	**15.1%**
Governance and Administration	**64,442**	**(4,740)**	**(7.4%)**	**(4,740)**	**(7.4%)**	**4,464**	**6.0%**	**(206.2%)**
Executive & Council	4,567	19	.4%	19	.4%	-	-	(100.0%)
Budget & Treasury Office	34,764	(4,827)	(13.9%)	(4,827)	(13.9%)	4,453	12.2%	(208.4%)
Corporate Services	25,111	68	.3%	68	.3%	11	-	504.8%
Community and Public Safety	**68,684**	**6,416**	**9.3%**	**6,416**	**9.3%**	**4,206**	**4.8%**	**52.6%**
Community & Social Services	39,269	3,966	10.1%	3,966	10.1%	635	3.0%	524.6%
Sport And Recreation	9,000	2,269	25.2%	2,269	25.2%	1,585	7.2%	43.1%
Public Safety	8,750	181	2.1%	181	2.1%	-	-	(100.0%)
Housing	11,666	-	-	-	-	1,986	5.8%	(100.0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**269,052**	**31,013**	**11.5%**	**31,013**	**11.5%**	**18,949**	**5.5%**	**63.7%**
Planning and Development	45,257	(1,728)	(3.8%)	(1,728)	(3.8%)	423	.6%	(508.4%)
Road Transport	221,445	32,741	14.8%	32,741	14.8%	18,397	6.9%	78.0%
Environmental Protection	2,350	-	-	-	-	129	4.8%	(100.0%)
Trading Services	**164,374**	**31,519**	**19.2%**	**31,519**	**19.2%**	**28,678**	**15.0%**	**9.9%**
Electricity	53,741	14,685	27.3%	14,685	27.3%	13,909	22.5%	5.6%
Water	66,472	10,537	15.9%	10,537	15.9%	9,193	11.5%	14.6%
Waste Water Management	40,311	2,225	5.5%	2,225	5.5%	5,576	13.0%	(60.1%)
Waste Management	3,850	4,072	105.8%	4,072	105.8%	-	-	(100.0%)
Other	**4,830**	**486**	**10.1%**	**486**	**10.1%**	**(102)**	**(4.8%)**	**(578.8%)**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**5,004,449**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Property rates, penalties and collection charges	810,753	-	-	-	-	-	-	-
Service charges	2,722,393	-	-	-	-	-	-	-
Other revenue	**247,998**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Government - operating	672,679	-	-	-	-	-	-	-
Government - capital	404,341	-	-	-	-	-	-	-
Interest	146,284	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(4,159,739)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Suppliers and employees	(4,063,723)	-	-	-	-	-	-	-
Finance charges	(50,688)	-	-	-	-	-	-	-
Transfers and grants	(45,328)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**844,710**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(571,382)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(571,382)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(571,382)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**6,903**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	6,903	-	-	-	-	-	-	-
Payments	**(83,375)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(83,375)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(76,471)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**196,856**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash/cash equivalents at the year begin:	542,571	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**739,427**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	130,900	11.4%	8,585	.7%	23,258	2.0%	983,209	85.8%	1,145,952	36.8%	-	-	559,691	49.0%
Trade and Other Receivables from Exchange Transactions - Electricity	263,478	64.3%	26,571	6.5%	12,092	3.0%	107,479	26.2%	409,620	13.2%	-	-	55,449	14.0%
Receivables from Non-exchange Transactions - Property Rates	128,820	20.5%	340	.1%	18,874	3.0%	480,555	76.4%	628,588	20.2%	-	-	268,832	43.0%
Receivables from Exchange Transactions - Waste Water Management	28,330	12.2%	2,359	1.0%	4,745	2.0%	197,633	84.8%	233,068	7.5%	-	-	120,065	52.0%
Receivables from Exchange Transactions - Waste Management	18,638	14.3%	586	.5%	3,149	2.4%	107,612	82.8%	129,985	4.2%	-	-	64,294	50.0%
Receivables from Exchange Transactions - Property Rental Debtors	3,388	6.8%	1,378	2.8%	1,312	2.6%	43,955	87.9%	50,034	1.6%	-	-	26,492	53.0%
Interest on Arrear Debtor Accounts	17,246	8.4%	14,474	7.1%	14,628	7.1%	158,310	77.4%	204,658	6.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	341	.1%	34	-	(200)	(.1%)	310,685	99.9%	310,859	10.0%	-	-	293,231	94.0%
Total By Income Source	**591,141**	**19.0%**	**54,327**	**1.7%**	**77,858**	**2.5%**	**2,389,437**	**76.8%**	**3,112,763**	**100.0%**	**-**	**-**	**1,388,054**	**45.0%**
Debtors Age Analysis By Customer Group														
Organs of State	62,886	30.7%	11,446	5.6%	6,207	3.0%	124,004	60.6%	204,544	6.6%	-	-	47,141	23.0%
Commercial	241,633	46.2%	32,146	6.1%	17,616	3.4%	231,915	44.3%	523,311	16.8%	-	-	128,059	25.0%
Households	264,170	12.2%	9,163	.4%	48,039	2.2%	1,850,676	85.2%	2,172,048	69.8%	-	-	1,091,584	50.0%
Other	22,451	10.5%	1,571	.7%	5,996	2.8%	182,841	85.9%	212,860	6.8%	-	-	121,270	57.0%
Total By Customer Group	**591,141**	**19.0%**	**54,327**	**1.7%**	**77,858**	**2.5%**	**2,389,437**	**76.8%**	**3,112,763**	**100.0%**	**-**	**-**	**1,388,054**	**45.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	230,871	100.0%	-	-	-	-	-	-	230,871	32.3%
Bulk Water	64,934	100.0%	-	-	-	-	-	-	64,934	9.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	102,676	100.0%	-	-	-	-	-	-	102,676	14.4%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	46,664	69.2%	2,282	3.4%	323	.5%	18,128	26.9%	67,397	9.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	248,778	100.0%	-	-	-	-	-	-	248,778	34.8%
Total	**693,923**	**97.1%**	**2,282**	**.3%**	**323**	**-**	**18,128**	**2.5%**	**714,656**	**100.0%**

Contact Details

Municipal Manager	Mr Sizwe Hadebe	033 392 2002
Financial Manager	Mrs Margaret Nelisiwe Ngcobo	033 392 2601

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MKHAMBATHINI (KZN226)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**93,577**	**37,760**	**40.4%**	**37,760**	**40.4%**	**28,241**	**32.5%**	**33.7%**
Property rates	14,272	3,706	26.0%	3,706	26.0%	3,639	27.1%	1.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	562	44	7.8%	44	7.8%	124	23.4%	(64.7%)
Service charges - other	-	88	-	88	-	-	-	(100.0%)
Rental of facilities and equipment	-	425	-	425	-	366	-	16.1%
Interest earned - external investments	3,016	-	-	-	-	609	23.2%	(100.0%)
Interest earned - outstanding debtors	1,285	513	39.9%	513	39.9%	70	5.6%	637.9%
Dividends received	-	-	-	-	-	-	-	-
Fines	-	0	-	0	-	10	13.5%	(96.9%)
Licences and permits	5,331	1,506	28.2%	1,506	28.2%	1,602	34.4%	(6.0%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	68,167	31,042	45.5%	31,042	45.5%	21,697	34.2%	43.1%
Other own revenue	943	424	45.0%	424	45.0%	125	14.7%	239.7%
Gains on disposal of PPE	-	12	-	12	-	-	-	(100.0%)
Operating Expenditure	**112,650**	**18,447**	**16.4%**	**18,447**	**16.4%**	**13,170**	**15.2%**	**40.1%**
Employee related costs	32,227	7,917	24.6%	7,917	24.6%	7,235	22.4%	9.4%
Remuneration of councillors	5,864	894	15.2%	894	15.2%	1,205	22.3%	(25.8%)
Debt impairment	700	-	-	-	-	-	-	-
Depreciation and asset impairment	6,466	-	-	-	-	6	.1%	(100.0%)
Finance charges	196	13	6.4%	13	6.4%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	-	25	-	25	-	673	-	(96.3%)
Contracted services	-	5,885	-	5,885	-	1,250	-	370.7%
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	67,197	3,645	5.4%	3,645	5.4%	2,801	6.6%	30.1%
Loss on disposal of PPE	-	69	-	69	-	-	-	(100.0%)
Surplus/(Deficit)	**(19,073)**	**19,313**		**19,313**		**15,071**		
Transfers recognised - capital	15,835	12,501	78.9%	12,501	78.9%	2,851	17.5%	338.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(3,238)**	**31,814**		**31,814**		**17,921**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(3,238)**	**31,814**		**31,814**		**17,921**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(3,238)**	**31,814**		**31,814**		**17,921**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(3,238)**	**31,814**		**31,814**		**17,921**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**19,285**	**12,001**	**62.2%**	**12,001**	**62.2%**	**2,538**	**11.0%**	**372.8%**
National Government	15,835	11,987	75.7%	11,987	75.7%	2,538	15.5%	372.3%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**15,835**	**11,987**	**75.7%**	**11,987**	**75.7%**	**2,538**	**15.5%**	**372.3%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	3,450	14	.4%	14	.4%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**19,285**	**12,001**	**62.2%**	**12,001**	**62.2%**	**2,538**	**11.0%**	**372.8%**
Governance and Administration	**2,450**	**14**	**.6%**	**14**	**.6%**	**227**	**21.4%**	**(93.9%)**
Executive & Council	400	-	-	-	-	193	33.9%	(100.0%)
Budget & Treasury Office	2,050	14	.7%	14	.7%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	34	-	(100.0%)
Community and Public Safety	**7,452**	**11,987**	**160.9%**	**11,987**	**160.9%**	**-**	**-**	**(100.0%)**
Community & Social Services	7,452	11,987	160.9%	11,987	160.9%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9,383**	**-**	**-**	**-**	**-**	**2,311**	**64.7%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	9,383	-	-	-	-	2,311	64.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**106,840**	**42,921**	**40.2%**	**42,921**	**40.2%**	**35,314**	**34.4%**	**21.5%**
Property rates, penalties and collection charges	11,846	3,275	27.6%	3,275	27.6%	3,639	28.5%	(10.0%)
Service charges	481	114	23.6%	114	23.6%	91	18.2%	24.3%
Other revenue	**6,274**	**2,009**	**32.0%**	**2,009**	**32.0%**	**2,479**	**44.4%**	**(18.9%)**
Government - operating	68,167	32,003	46.9%	32,003	46.9%	23,496	37.0%	36.2%
Government - capital	15,835	5,000	31.6%	5,000	31.6%	5,000	30.4%	-
Interest	4,237	520	12.3%	520	12.3%	609	16.0%	(14.5%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(83,150)**	**(21,041)**	**25.3%**	**(21,041)**	**25.3%**	**(30,987)**	**38.8%**	**(32.1%)**
Suppliers and employees	(82,943)	(9,140)	11.0%	(9,140)	11.0%	(30,987)	38.8%	(70.5%)
Finance charges	(207)	(27)	13.2%	(27)	13.2%	-	-	(100.0%)
Transfers and grants	-	(11,874)	-	(11,874)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**23,690**	**21,880**	**92.4%**	**21,880**	**92.4%**	**4,327**	**19.1%**	**405.6%**
Cash Flow from Investing Activities								
Receipts	**6,500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	6,500	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(19,285)**	**(13,883)**	**72.0%**	**(13,883)**	**72.0%**	**(2,851)**	**12.4%**	**387.0%**
Capital assets	(19,285)	(13,883)	72.0%	(13,883)	72.0%	(2,851)	12.4%	387.0%
Net Cash from/(used) Investing Activities	**(12,785)**	**(13,883)**	**108.6%**	**(13,883)**	**108.6%**	**(2,851)**	**12.4%**	**387.0%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**10,905**	**7,997**	**73.3%**	**7,997**	**73.3%**	**1,477**	**(393.0%)**	**441.6%**
Cash/cash equivalents at the year begin:	47,668	43,364	91.0%	43,364	91.0%	52,816	141.7%	(17.9%)
Cash/cash equivalents at the year end:	**58,573**	**51,361**	**87.7%**	**51,361**	**87.7%**	**54,292**	**147.2%**	**(5.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1,870	9.2%	(32)	(.2%)	585	2.9%	17,989	88.1%	20,412	81.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	65	24.4%	-	-	17	6.3%	183	69.2%	265	1.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	4,303	100.0%	4,303	17.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**1,935**	**7.7%**	**(32)**	**(.1%)**	**602**	**2.4%**	**22,476**	**90.0%**	**24,980**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	169	20.0%	(8)	(.9%)	62	7.4%	619	73.5%	842	3.4%	-	-	-	-
Commercial	1,154	11.5%	(7)	(.1%)	313	3.1%	8,605	85.5%	10,064	40.3%	-	-	-	-
Households	318	11.6%	(14)	(.5%)	82	3.0%	2,354	85.9%	2,741	11.0%	-	-	-	-
Other	294	2.6%	(3)	-	144	1.3%	10,898	96.2%	11,333	45.4%	-	-	-	-
Total By Customer Group	**1,935**	**7.7%**	**(32)**	**(.1%)**	**602**	**2.4%**	**22,476**	**90.0%**	**24,980**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(86)	(609.2%)	100	709.2%	0	-	(0)	-	14	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**(86)**	**(609.2%)**	**100**	**709.2%**	**0**	**-**	**(0)**	**-**	**14**	**100.0%**

Contact Details

Municipal Manager	Mrs T.C. Ndlela	031 785 9307
Financial Manager	Mr Mr. Mahendra Chandulal	031 785 9300

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RICHMOND (KZN227)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**103,545**	**50,136**	**48.4%**	**50,136**	**48.4%**	**42,176**	**44.6%**	**18.9%**
Property rates	16,040	11,155	69.5%	11,155	69.5%	8,362	55.6%	33.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1,136	274	24.1%	274	24.1%	258	24.1%	6.2%
Service charges - other	-	-	-	-	-	(2)	-	(100.0%)
Rental of facilities and equipment	940	177	18.8%	177	18.8%	154	23.5%	14.6%
Interest earned - external investments	3,040	717	23.6%	717	23.6%	941	31.0%	(23.7%)
Interest earned - outstanding debtors	30	36	121.6%	36	121.6%	14	20.6%	152.5%
Dividends received	-	-	-	-	-	-	-	-
Fines	1,290	630	48.8%	630	48.8%	433	49.8%	45.6%
Licences and permits	710	144	20.3%	144	20.3%	165	21.2%	(12.5%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	80,006	36,930	46.2%	36,930	46.2%	32,518	44.9%	13.6%
Other own revenue	352	72	20.5%	72	20.5%	(668)	(116.1%)	(110.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**124,459**	**3,149**	**2.5%**	**3,149**	**2.5%**	**21,704**	**20.8%**	**(85.5%)**
Employee related costs	49,611	-	-	-	-	9,685	21.1%	(100.0%)
Remuneration of councillors	5,877	-	-	-	-	1,006	19.7%	(100.0%)
Debt impairment	2,012	-	-	-	-	-	-	-
Depreciation and asset impairment	19,371	-	-	-	-	-	-	-
Finance charges	30	2	6.0%	2	6.0%	3	18.0%	(42.7%)
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	6,508	395	6.1%	395	6.1%	534	-	(26.0%)
Contracted services	28,530	1,526	5.3%	1,526	5.3%	8,465	34.9%	(82.0%)
Transfers and grants	900	-	-	-	-	3	.3%	(100.0%)
Other expenditure	11,619	1,225	10.5%	1,225	10.5%	2,008	13.0%	(39.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(20,914)**	**46,987**		**46,987**		**20,473**		
Transfers recognised - capital	19,242	17	.1%	17	.1%	3,458	19.5%	(99.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(1,673)**	**47,004**		**47,004**		**23,931**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(1,673)**	**47,004**		**47,004**		**23,931**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(1,673)**	**47,004**		**47,004**		**23,931**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(1,673)**	**47,004**		**47,004**		**23,931**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**25,389**	**2,362**	**9.3%**	**2,362**	**9.3%**	**3,352**	**16.0%**	**(29.5%)**
National Government	17,242	2,232	12.9%	2,232	12.9%	3,352	18.9%	(33.4%)
Provincial Government	2,000	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**19,242**	**2,232**	**11.6%**	**2,232**	**11.6%**	**3,352**	**16.0%**	**(33.4%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	6,147	130	2.1%	130	2.1%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**25,389**	**2,362**	**9.3%**	**2,362**	**9.3%**	**3,352**	**16.0%**	**(29.5%)**
Governance and Administration	**1,631**	**130**	**8.0%**	**130**	**8.0%**	**-**	**-**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	1,631	-	-	-	-	-	-	-
Corporate Services	-	130	-	130	-	-	-	(100.0%)
Community and Public Safety	**5,000**	**957**	**19.1%**	**957**	**19.1%**	**-**	**-**	**(100.0%)**
Community & Social Services	5,000	957	19.1%	957	19.1%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**18,758**	**1,275**	**6.8%**	**1,275**	**6.8%**	**3,352**	**25.8%**	**(62.0%)**
Planning and Development	2,016	-	-	-	-	-	-	-
Road Transport	16,742	1,275	7.6%	1,275	7.6%	3,352	25.8%	(62.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**120,849**	**49,879**	**41.3%**	**49,879**	**41.3%**	**45,378**	**41.0%**	**9.9%**
Property rates, penalties and collection charges	14,436	11,155	77.3%	11,155	77.3%	8,362	61.8%	33.4%
Service charges	1,022	-	-	-	-	-	-	-
Other revenue	**3,037**	**1,023**	**33.7%**	**1,023**	**33.7%**	**84**	**2.9%**	**1,117.2%**
Government - operating	80,006	36,930	46.2%	36,930	46.2%	-	-	(100.0%)
Government - capital	19,242	17	.1%	17	.1%	35,977	202.6%	(100.0%)
Interest	3,105	754	24.3%	754	24.3%	955	30.7%	(21.1%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(103,075)**	**(43,474)**	**42.2%**	**(43,474)**	**42.2%**	**(39,751)**	**43.1%**	**9.4%**
Suppliers and employees	(102,145)	(43,472)	42.6%	(43,472)	42.6%	(39,745)	43.8%	9.4%
Finance charges	(30)	(2)	6.0%	(2)	6.0%	(3)	17.5%	(42.7%)
Transfers and grants	(900)	-	-	-	-	(3)	.2%	(100.0%)
Net Cash from/(used) Operating Activities	**17,773**	**6,405**	**36.0%**	**6,405**	**36.0%**	**5,627**	**30.5%**	**13.8%**
Cash Flow from Investing Activities								
Receipts	**-**	**(0)**	**-**	**(0)**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(0)	-	(0)	-	-	-	(100.0%)
Payments	**(25,389)**	**(3,411)**	**13.4%**	**(3,411)**	**13.4%**	**(1,603)**	**7.6%**	**112.8%**
Capital assets	(25,389)	(3,411)	13.4%	(3,411)	13.4%	(1,603)	7.6%	112.8%
Net Cash from/(used) Investing Activities	**(25,389)**	**(3,411)**	**13.4%**	**(3,411)**	**13.4%**	**(1,603)**	**7.6%**	**112.8%**
Cash Flow from Financing Activities								
Receipts	**-**	**13**	**-**	**13**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	13	-	13	-	-	-	(100.0%)
Payments	**-**	**9,588**	**-**	**9,588**	**-**	**(25)**	**-**	**(37,704.7%)**
Repayment of borrowing	-	9,588	-	9,588	-	(25)	-	(37,704.7%)
Net Cash from/(used) Financing Activities	**-**	**9,601**	**-**	**9,601**	**-**	**(25)**	**-**	**(37,757.1%)**
Net Increase/(Decrease) in cash held	**(7,616)**	**12,595**	**(165.4%)**	**12,595**	**(165.4%)**	**3,999**	**(155.4%)**	**215.0%**
Cash/cash equivalents at the year begin:	27,300	39,965	146.4%	39,965	146.4%	32,099	77.9%	24.5%
Cash/cash equivalents at the year end:	**19,684**	**52,560**	**267.0%**	**52,560**	**267.0%**	**36,098**	**93.5%**	**45.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1,026	3.6%	9,899	34.4%	146	.5%	17,730	61.6%	28,802	94.4%	-	-	1,714	6.0%
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	91	8.2%	76	6.8%	75	6.7%	869	78.2%	1,111	3.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	66	11.1%	52	8.8%	52	8.9%	422	71.2%	592	1.9%	-	-	-	-
Total By Income Source	**1,183**	**3.9%**	**10,028**	**32.9%**	**273**	**.9%**	**19,020**	**62.4%**	**30,504**	**100.0%**	**-**	**-**	**1,714**	**6.0%**
Debtors Age Analysis By Customer Group														
Organs of State	156	1.4%	5,814	51.6%	70	.6%	5,219	46.4%	11,259	36.9%	-	-	-	-
Commercial	161	7.6%	423	20.1%	22	1.1%	1,499	71.2%	2,106	6.9%	-	-	-	-
Households	464	4.8%	1,653	17.0%	155	1.6%	7,438	76.6%	9,710	31.8%	-	-	1,714	18.0%
Other	401	5.4%	2,138	28.8%	26	.3%	4,864	65.5%	7,429	24.4%	-	-	-	-
Total By Customer Group	**1,183**	**3.9%**	**10,028**	**32.9%**	**273**	**.9%**	**19,020**	**62.4%**	**30,504**	**100.0%**	**-**	**-**	**1,714**	**6.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr S L Mthembu	032 212 2155
Financial Manager	Mr Sanjay Mewalall	033 212 2155

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMGUNGUNDLOVU (DC22)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**827,071**	**284,288**	**34.4%**	**284,288**	**34.4%**	**262,472**	**36.3%**	**8.3%**
Property rates	-	-		-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	284,070	59,514	21.0%	59,514	21.0%	45,801	21.7%	29.9%
Service charges - sanitation revenue	22,841	9,833	43.1%	9,833	43.1%	7,269	41.3%	35.3%
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	150	57	38.2%	57	38.2%	25	9.8%	133.2%
Interest earned - external investments	2,500	73	2.9%	73	2.9%	859	7.2%	(91.5%)
Interest earned - outstanding debtors	10,000	8,083	80.8%	8,083	80.8%	6,056	121.1%	33.5%
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	492,260	205,991	41.8%	205,991	41.8%	202,424	43.7%	1.8%
Other own revenue	15,250	736	4.8%	736	4.8%	38	.3%	1,828.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**808,648**	**165,009**	**20.4%**	**165,009**	**20.4%**	**131,004**	**17.7%**	**26.0%**
Employee related costs	250,246	55,297	22.1%	55,297	22.1%	51,826	22.7%	6.7%
Remuneration of councillors	12,266	2,791	22.8%	2,791	22.8%	2,677	24.2%	4.3%
Debt impairment	97,544	24,386	25.0%	24,386	25.0%	-	-	(100.0%)
Depreciation and asset impairment	51,000	10,850	21.3%	10,850	21.3%	7,396	15.8%	46.7%
Finance charges	22,609	2,198	9.7%	2,198	9.7%	2,033	8.8%	8.1%
Bulk purchases	139,150	26,355	18.9%	26,355	18.9%	21,056	19.0%	25.2%
Other Materials	-	-	-	-	-	-	-	-
Contracted services	160,800	34,485	21.4%	34,485	21.4%	20,648	12.3%	67.0%
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	75,033	8,647	11.5%	8,647	11.5%	25,368	35.6%	(65.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**18,423**	**119,280**		**119,280**		**131,468**		
Transfers recognised - capital	202,528	-	-	-	-	450	.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**220,951**	**119,280**		**119,280**		**131,917**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**220,951**	**119,280**		**119,280**		**131,917**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**220,951**	**119,280**		**119,280**		**131,917**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**220,951**	**119,280**		**119,280**		**131,917**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**207,528**	**20,263**	**9.8%**	**20,263**	**9.8%**	**34,540**	**17.2%**	**(41.3%)**
National Government	202,528	20,263	10.0%	20,263	10.0%	34,540	20.7%	(41.3%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**202,528**	**20,263**	**10.0%**	**20,263**	**10.0%**	**34,540**	**20.7%**	**(41.3%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	5,000	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**207,528**	**20,263**	**9.8%**	**20,263**	**9.8%**	**34,540**	**17.2%**	**(41.3%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**5,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	5,000	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**202,528**	**20,263**	**10.0%**	**20,263**	**10.0%**	**34,540**	**17.3%**	**(41.3%)**
Electricity	-	-	-	-	-	-	-	-
Water	191,528	20,263	10.6%	20,263	10.6%	34,540	17.3%	(41.3%)
Waste Water Management	11,000	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**940,296**	**332,939**	**35.4%**	**332,939**	**35.4%**	**386,828**	**47.8%**	**(13.9%)**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	227,604	39,903	17.5%	39,903	17.5%	26,872	17.9%	48.5%
Other revenue	**15,408**	**38,236**	**248.2%**	**38,236**	**248.2%**	**59,525**	**392.9%**	**(35.8%)**
Government - operating	492,264	205,991	41.8%	205,991	41.8%	13,546	2.9%	1,420.6%
Government - capital	202,524	48,000	23.7%	48,000	23.7%	284,956	170.9%	(83.2%)
Interest	2,496	809	32.4%	809	32.4%	1,929	12.6%	(58.1%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(719,019)**	**(347,662)**	**48.4%**	**(347,662)**	**48.4%**	**(226,110)**	**38.4%**	**53.8%**
Suppliers and employees	(696,410)	(347,654)	49.9%	(347,654)	49.9%	(226,069)	40.0%	53.8%
Finance charges	(22,609)	(8)	-	(8)	-	(42)	.2%	(81.2%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**221,277**	**(14,723)**	**(6.7%)**	**(14,723)**	**(6.7%)**	**160,717**	**72.6%**	**(109.2%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(207,528)**	**(5,809)**	**2.8%**	**(5,809)**	**2.8%**	**(69,044)**	**34.7%**	**(91.6%)**
Capital assets	(207,528)	(5,809)	2.8%	(5,809)	2.8%	(69,044)	34.7%	(91.6%)
Net Cash from/(used) Investing Activities	**(207,528)**	**(5,809)**	**2.8%**	**(5,809)**	**2.8%**	**(69,044)**	**34.7%**	**(91.6%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(8,580)**	**(20,541)**	**239.4%**	**(20,541)**	**239.4%**	**(522)**	**2.3%**	**3,833.2%**
Repayment of borrowing	(8,580)	(20,541)	239.4%	(20,541)	239.4%	(522)	2.3%	3,833.2%
Net Cash from/(used) Financing Activities	**(8,580)**	**(20,541)**	**239.4%**	**(20,541)**	**239.4%**	**(522)**	**2.3%**	**3,833.2%**
Net Increase/(Decrease) in cash held	**5,169**	**(41,073)**	**(794.6%)**	**(41,073)**	**(794.6%)**	**91,151**	**(11,914.2%)**	**(145.1%)**
Cash/cash equivalents at the year begin:	94,043	49,472	52.6%	49,472	52.6%	178,511	100.0%	(72.3%)
Cash/cash equivalents at the year end:	**99,212**	**8,399**	**8.5%**	**8,399**	**8.5%**	**269,663**	**151.7%**	**(96.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	42,818	7.5%	20,827	3.6%	14,653	2.6%	493,179	86.3%	571,478	100.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**42,818**	**7.5%**	**20,827**	**3.6%**	**14,653**	**2.6%**	**493,179**	**86.3%**	**571,478**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3,168	22.8%	1,056	7.6%	1,825	13.1%	7,857	56.5%	13,906	2.4%	-	-	-	-
Commercial	4,373	14.1%	1,716	5.5%	1,198	3.9%	23,663	76.5%	30,950	5.4%	-	-	-	-
Households	21,067	5.8%	14,430	4.0%	7,816	2.2%	317,528	88.0%	360,841	63.1%	-	-	-	-
Other	14,210	8.6%	3,626	2.2%	3,814	2.3%	144,131	86.9%	165,780	29.0%	-	-	-	-
Total By Customer Group	**42,818**	**7.5%**	**20,827**	**3.6%**	**14,653**	**2.6%**	**493,179**	**86.3%**	**571,478**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	18,638	71.1%	1,775	6.8%	3,752	14.3%	2,032	7.8%	26,197	100.0%
Total	**18,638**	**71.1%**	**1,775**	**6.8%**	**3,752**	**14.3%**	**2,032**	**7.8%**	**26,197**	**100.0%**

Contact Details

Municipal Manager	Mr R M Ngcobo	033 897 6700
Financial Manager	Mrs S D Ncube Dlamini	033 897 6714

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: OKHAHLAMBA (KZN235)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**174,738**	**61,235**	**35.0%**	**61,235**	**35.0%**	**54,926**	**32.1%**	**11.5%**
Property rates	32,120	7,556	23.5%	7,556	23.5%	7,613	24.0%	(.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2,254	647	28.7%	647	28.7%	607	104.0%	6.6%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	115	42	36.7%	42	36.7%	16	25.0%	164.8%
Interest earned - external investments	3,312	808	24.4%	808	24.4%	595	31.3%	35.8%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	6,238	600	9.6%	600	9.6%	1,241	21.2%	(51.7%)
Licences and permits	2,520	630	25.0%	630	25.0%	820	38.3%	(23.2%)
Agency services	1,200	115	9.6%	115	9.6%	-	-	(100.0%)
Transfers recognised - operational	125,837	50,705	40.3%	50,705	40.3%	42,883	33.9%	18.2%
Other own revenue	1,142	132	11.6%	132	11.6%	1,151	74.2%	(88.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**183,018**	**38,852**	**21.2%**	**38,852**	**21.2%**	**30,328**	**17.8%**	**28.1%**
Employee related costs	80,708	18,562	23.0%	18,562	23.0%	15,946	26.4%	16.4%
Remuneration of councillors	10,222	2,555	25.0%	2,555	25.0%	2,247	24.4%	13.7%
Debt impairment	3,873	-	-	-	-	-	-	-
Depreciation and asset impairment	19,335	-	-	-	-	-	-	-
Finance charges	1,900	164	8.6%	164	8.6%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	1,470	253	17.2%	253	17.2%	109	16.6%	132.7%
Contracted services	32,157	9,838	30.6%	9,838	30.6%	4,009	88.9%	145.4%
Transfers and grants	120	23	19.2%	23	19.2%	11	.4%	118.2%
Other expenditure	33,233	7,457	22.4%	7,457	22.4%	8,008	13.1%	(6.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(8,280)**	**22,383**		**22,383**		**24,598**		
Transfers recognised - capital	27,795	5,660	20.4%	5,660	20.4%	(1,724)	(3.5%)	(428.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**19,515**	**28,043**		**28,043**		**22,874**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**19,515**	**28,043**		**28,043**		**22,874**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**19,515**	**28,043**		**28,043**		**22,874**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**19,515**	**28,043**		**28,043**		**22,874**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**35,475**	**8,984**	**25.3%**	**8,984**	**25.3%**	**22,656**	**29.8%**	**(60.3%)**
National Government	27,795	5,410	19.5%	5,410	19.5%	16,937	58.9%	(68.1%)
Provincial Government	-	250	-	250	-	4,270	21.0%	(94.1%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**27,795**	**5,660**	**20.4%**	**5,660**	**20.4%**	**21,207**	**43.2%**	**(73.3%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	7,680	3,324	43.3%	3,324	43.3%	1,449	21.1%	129.4%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**35,475**	**8,984**	**25.3%**	**8,984**	**25.3%**	**22,656**	**29.8%**	**(60.3%)**
Governance and Administration	**2,080**	**548**	**26.4%**	**548**	**26.4%**	**23**	**1.2%**	**2,305.5%**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	1,130	198	17.6%	198	17.6%	23	1.2%	770.2%
Corporate Services	950	350	36.8%	350	36.8%	-	-	(100.0%)
Community and Public Safety	**400**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	400	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**32,995**	**8,436**	**25.6%**	**8,436**	**25.6%**	**22,633**	**30.6%**	**(62.7%)**
Planning and Development	32,995	8,436	25.6%	8,436	25.6%	22,633	30.6%	(62.7%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**191,162**	**84,850**	**44.4%**	**84,850**	**44.4%**	**94,240**	**49.0%**	**(10.0%)**
Property rates, penalties and collection charges	27,617	8,089	29.3%	8,089	29.3%	7,380	33.2%	9.6%
Service charges	1,623	-	-	-	-	-	-	-
Other revenue	**4,978**	**4,950**	**99.4%**	**4,950**	**99.4%**	**5,873**	**67.6%**	**(15.7%)**
Government - operating	125,837	56,501	44.9%	56,501	44.9%	53,241	43.3%	6.1%
Government - capital	27,795	15,000	54.0%	15,000	54.0%	27,440	75.7%	(45.3%)
Interest	3,312	310	9.4%	310	9.4%	306	16.1%	1.4%
Dividends	-	-	-	-	-	-	-	-
Payments	**(159,810)**	**(47,738)**	**29.9%**	**(47,738)**	**29.9%**	**(47,932)**	**33.8%**	**(.4%)**
Suppliers and employees	(157,790)	(47,703)	30.2%	(47,703)	30.2%	(47,687)	35.0%	-
Finance charges	(1,900)	(12)	.7%	(12)	.7%	(11)	.4%	12.4%
Transfers and grants	(120)	(23)	19.2%	(23)	19.2%	(234)	7.8%	(90.2%)
Net Cash from/(used) Operating Activities	**31,352**	**37,112**	**118.4%**	**37,112**	**118.4%**	**46,308**	**91.3%**	**(19.9%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(35,475)**	**(8,984)**	**25.3%**	**(8,984)**	**25.3%**	**(18,656)**	**24.6%**	**(51.8%)**
Capital assets	(35,475)	(8,984)	25.3%	(8,984)	25.3%	(18,656)	24.6%	(51.8%)
Net Cash from/(used) Investing Activities	**(35,475)**	**(8,984)**	**25.3%**	**(8,984)**	**25.3%**	**(18,656)**	**24.6%**	**(51.8%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(5,123)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(5,123)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(5,123)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(9,246)**	**28,127**	**(304.2%)**	**28,127**	**(304.2%)**	**27,653**	**(187.8%)**	**1.7%**
Cash/cash equivalents at the year begin:	29,415	29,586	100.6%	29,586	100.6%	31,377	139.1%	(5.7%)
Cash/cash equivalents at the year end:	**20,169**	**57,713**	**286.1%**	**57,713**	**286.1%**	**59,030**	**752.7%**	**(2.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2,125	6.2%	(125)	(.4%)	883	2.6%	31,634	91.6%	34,516	63.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	445	19.3%	(1)	-	201	8.7%	1,661	72.0%	2,305	4.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	24	9.1%	-	-	12	4.4%	228	86.5%	264	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	537	3.3%	-	-	-	-	15,945	96.7%	16,481	30.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2)	(.4%)	0	-	-	-	562	100.3%	560	1.0%	-	-	-	-
Total By Income Source	**3,129**	**5.8%**	**(126)**	**(.2%)**	**1,095**	**2.0%**	**50,030**	**92.4%**	**54,127**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	561	3.3%	(0)	-	279	1.7%	15,988	95.0%	16,827	31.1%	-	-	-	-
Commercial	1,033	22.2%	(41)	(.9%)	189	4.1%	3,474	74.6%	4,655	8.6%	-	-	-	-
Households	1,055	10.8%	(50)	(.5%)	332	3.4%	8,455	86.3%	9,792	18.1%	-	-	-	-
Other	480	2.1%	(35)	(.2%)	296	1.3%	22,113	96.8%	22,854	42.2%	-	-	-	-
Total By Customer Group	**3,129**	**5.8%**	**(126)**	**(.2%)**	**1,095**	**2.0%**	**50,030**	**92.4%**	**54,127**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4,930	100.0%	-	-	-	-	-	-	4,930	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**4,930**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**4,930**	**100.0%**

Contact Details

Municipal Manager	Mr Siza Dennis Sibande	036 448 8002
Financial Manager	Ms Yali Joyi	036 448 8000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: INKOSI LANGALIBALELE (KZN237)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**516,163**	**193,197**	**37.4%**	**193,197**	**37.4%**	**169,692**	**32.1%**	**13.9%**
Property rates	85,551	48,785	57.0%	48,785	57.0%	38,713	40.9%	26.0%
Property rates - penalties and collection charges	18,735	5,486	29.3%	5,486	29.3%	3,963	-	38.4%
Service charges - electricity revenue	229,989	66,345	28.8%	66,345	28.8%	57,723	24.1%	14.9%
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3,967	1,423	35.9%	1,423	35.9%	1,987	22.5%	(28.4%)
Service charges - other	-	733	-	733	-	4,200	-	(82.5%)
Rental of facilities and equipment	237	46	19.4%	46	19.4%	51	13.1%	(9.7%)
Interest earned - external investments	754	89	11.7%	89	11.7%	-	-	(100.0%)
Interest earned - outstanding debtors	672	17	2.5%	17	2.5%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	527	64	12.1%	64	12.1%	54	.3%	17.1%
Licences and permits	3,746	376	10.0%	376	10.0%	629	-	(40.2%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	167,951	68,978	41.1%	68,978	41.1%	61,023	37.7%	13.0%
Other own revenue	4,033	856	21.2%	856	21.2%	1,349	53.3%	(36.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**499,914**	**57,712**	**11.5%**	**57,712**	**11.5%**	**101,820**	**20.8%**	**(43.3%)**
Employee related costs	151,714	39,520	26.0%	39,520	26.0%	42,057	32.5%	(6.0%)
Remuneration of councillors	17,779	3,491	19.6%	3,491	19.6%	3,689	22.9%	(5.4%)
Debt impairment	7,000	-	-	-	-	-	-	-
Depreciation and asset impairment	47,660	-	-	-	-	-	-	-
Finance charges	1,002	1,679	167.6%	1,679	167.6%	32	1.3%	5,180.4%
Bulk purchases	173,221	116	.1%	116	.1%	34,193	22.6%	(99.7%)
Other Materials	16,198	1,295	8.0%	1,295	8.0%	2,668	16.6%	(51.4%)
Contracted services	30,000	5,373	17.9%	5,373	17.9%	8,344	27.8%	(35.6%)
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	55,341	6,237	11.3%	6,237	11.3%	10,839	13.1%	(42.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**16,248**	**135,485**		**135,485**		**67,872**		
Transfers recognised - capital	50,949	11,000	21.6%	11,000	21.6%	10,295	19.3%	6.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**67,197**	**146,485**		**146,485**		**78,167**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**67,197**	**146,485**		**146,485**		**78,167**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**67,197**	**146,485**		**146,485**		**78,167**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**67,197**	**146,485**		**146,485**		**78,167**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**53,649**	**10,716**	**20.0%**	**10,716**	**20.0%**	**6,058**	**11.2%**	**76.9%**
National Government	50,949	10,716	21.0%	10,716	21.0%	5,875	11.0%	82.4%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**50,949**	**10,716**	**21.0%**	**10,716**	**21.0%**	**5,875**	**11.0%**	**82.4%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	2,700	-	-	-	-	183	30.5%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**53,649**	**10,716**	**20.0%**	**10,716**	**20.0%**	**6,058**	**11.2%**	**76.9%**
Governance and Administration	**2,300**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	2,100	-	-	-	-	-	-	-
Budget & Treasury Office	200	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**100**	**-**	**-**	**-**	**-**	**183**	**183.0%**	**(100.0%)**
Community & Social Services	100	-	-	-	-	183	183.0%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**37,149**	**10,716**	**28.8%**	**10,716**	**28.8%**	**5,695**	**14.8%**	**88.2%**
Planning and Development	100	-	-	-	-	-	-	-
Road Transport	37,049	10,716	28.9%	10,716	28.9%	5,695	14.8%	88.2%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**14,100**	**-**	**-**	**-**	**-**	**180**	**1.2%**	**(100.0%)**
Electricity	14,100	-	-	-	-	180	1.2%	(100.0%)
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**509,741**	**157,869**	**31.0%**	**157,869**	**31.0%**	**172,020**	**34.4%**	**(8.2%)**
Property rates, penalties and collection charges	54,752	8,617	15.7%	8,617	15.7%	36,022	63.4%	(76.1%)
Service charges	211,908	62,408	29.5%	62,408	29.5%	55,285	27.0%	12.9%
Other revenue	**23,426**	**6,864**	**29.3%**	**6,864**	**29.3%**	**4,553**	**20.6%**	**50.8%**
Government - operating	167,951	68,978	41.1%	68,978	41.1%	68,023	42.0%	1.4%
Government - capital	50,949	11,000	21.6%	11,000	21.6%	8,137	15.3%	35.2%
Interest	754	2	.2%	2	.2%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(445,254)**	**(57,698)**	**13.0%**	**(57,698)**	**13.0%**	**(131,971)**	**30.8%**	**(56.3%)**
Suppliers and employees	(444,252)	(56,018)	12.6%	(56,018)	12.6%	(131,788)	31.0%	(57.5%)
Finance charges	(1,002)	(1,679)	167.6%	(1,679)	167.6%	(183)	7.2%	818.7%
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**64,487**	**100,171**	**155.3%**	**100,171**	**155.3%**	**40,049**	**55.4%**	**150.1%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(53,649)**	**(9,840)**	**18.3%**	**(9,840)**	**18.3%**	**(6,898)**	**12.8%**	**42.6%**
Capital assets	(53,649)	(9,840)	18.3%	(9,840)	18.3%	(6,898)	12.8%	42.6%
Net Cash from/(used) Investing Activities	**(53,649)**	**(9,840)**	**18.3%**	**(9,840)**	**18.3%**	**(6,898)**	**12.8%**	**42.6%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(2,500)**	**(158)**	**6.3%**	**(158)**	**6.3%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(2,500)	(158)	6.3%	(158)	6.3%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(2,500)**	**(158)**	**6.3%**	**(158)**	**6.3%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**8,338**	**90,172**	**1,081.5%**	**90,172**	**1,081.5%**	**33,151**	**188.8%**	**172.0%**
Cash/cash equivalents at the year begin:	(21,289)	2,429	(11.4%)	2,429	(11.4%)	(20,469)	100.0%	(111.9%)
Cash/cash equivalents at the year end:	**(12,951)**	**92,602**	**(715.0%)**	**92,602**	**(715.0%)**	**12,682**	**(436.0%)**	**630.2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14,626	31.9%	9,997	21.8%	3,840	8.4%	17,426	38.0%	45,888	16.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5,802	3.8%	4,964	3.2%	29,214	19.0%	113,995	74.0%	153,975	55.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	903	6.5%	623	4.5%	497	3.6%	11,791	85.4%	13,814	4.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	40	3.9%	48	4.7%	46	4.5%	893	86.9%	1,027	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4,115	6.3%	2,700	4.1%	2,128	3.3%	56,349	86.3%	65,291	23.3%	-	-	-	-
Total By Income Source	**25,486**	**9.1%**	**18,331**	**6.5%**	**35,725**	**12.8%**	**200,454**	**71.6%**	**279,995**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3,889	2.9%	4,277	3.2%	27,393	20.2%	99,998	73.8%	135,558	48.4%	-	-	-	-
Commercial	920	17.3%	592	11.1%	835	15.7%	2,976	55.9%	5,322	1.9%	-	-	-	-
Households	4,002	6.9%	2,780	4.8%	2,244	3.9%	49,042	84.5%	58,068	20.7%	-	-	-	-
Other	16,675	20.6%	10,681	13.2%	5,253	6.5%	48,438	59.8%	81,047	28.9%	-	-	-	-
Total By Customer Group	**25,486**	**9.1%**	**18,331**	**6.5%**	**35,725**	**12.8%**	**200,454**	**71.6%**	**279,995**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	28,569	28.5%	-	-	29,722	29.7%	41,917	41.8%	100,209	78.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2,286	8.6%	426	1.6%	158	.6%	23,846	89.3%	26,715	20.8%
Auditor-General	-	-	-	-	-	-	1,552	100.0%	1,552	1.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	**30,856**	**24.0%**	**426**	**.3%**	**29,880**	**23.3%**	**67,315**	**52.4%**	**128,476**	**100.0%**

Contact Details

Municipal Manager	Mr PATRICK MKHIZE	036 342 7802
Financial Manager	Mr SIBUSISO RADEBE	036 342 7805

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ALFRED DUMA (KZN238)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**832,320**	**288,787**	**34.7%**	**288,787**	**34.7%**	**245,134**	**32.6%**	**17.8%**
Property rates	190,239	60,834	32.0%	60,834	32.0%	61,440	36.8%	(1.0%)
Property rates - penalties and collection charges	-	1,739	-	1,739	-	-	-	(100.0%)
Service charges - electricity revenue	331,183	119,472	36.1%	119,472	36.1%	84,637	27.7%	41.2%
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	21,842	7,858	36.0%	7,858	36.0%	7,425	37.7%	5.8%
Service charges - other	-	29	-	29	-	(15)	-	(288.4%)
Rental of facilities and equipment	3,182	706	22.2%	706	22.2%	857	30.8%	(17.7%)
Interest earned - external investments	12,521	3,942	31.5%	3,942	31.5%	3,645	24.2%	8.2%
Interest earned - outstanding debtors	4,561	1,476	32.4%	1,476	32.4%	971	35.5%	52.0%
Dividends received	-	-	-	-	-	-	-	-
Fines	31,583	4,725	15.0%	4,725	15.0%	5,063	31.2%	(6.7%)
Licences and permits	-	1,179	-	1,179	-	1,268	21.0%	(7.0%)
Agency services	5,145	-	-	-	-	-	-	-
Transfers recognised - operational	229,308	86,111	37.6%	86,111	37.6%	79,264	37.4%	8.6%
Other own revenue	2,756	717	26.0%	717	26.0%	579	12.4%	23.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**995,475**	**169,317**	**17.0%**	**169,317**	**17.0%**	**154,035**	**19.9%**	**9.9%**
Employee related costs	332,550	71,484	21.5%	71,484	21.5%	64,237	23.4%	11.3%
Remuneration of councillors	26,460	6,111	23.1%	6,111	23.1%	7,263	29.4%	(15.9%)
Debt impairment	56,950	-	-	-	-	-	-	-
Depreciation and asset impairment	186,890	-	-	-	-	-	-	-
Finance charges	492	159	32.4%	159	32.4%	349	16.8%	(54.3%)
Bulk purchases	226,881	58,787	25.9%	58,787	25.9%	51,107	25.0%	15.0%
Other Materials	-	2,560	-	2,560	-	861	-	197.3%
Contracted services	48,730	9,435	19.4%	9,435	19.4%	14,338	15.1%	(34.2%)
Transfers and grants	9,702	650	6.7%	650	6.7%	100	.9%	553.1%
Other expenditure	106,819	20,130	18.8%	20,130	18.8%	15,780	29.0%	27.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(163,156)**	**119,471**		**119,471**		**91,100**		
Transfers recognised - capital	91,987	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(71,169)**	**119,471**		**119,471**		**91,100**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(71,169)**	**119,471**		**119,471**		**91,100**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(71,169)**	**119,471**		**119,471**		**91,100**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(71,169)**	**119,471**		**119,471**		**91,100**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**127,847**	**6,965**	**5.4%**	**6,965**	**5.4%**	**1,504**	**1.7%**	**363.0%**
National Government	77,796	1,595	2.1%	1,595	2.1%	1,400	1.8%	14.0%
Provincial Government	13,691	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	500	-	-	-	-	-	-	-
Transfers recognised - capital	**91,987**	**1,595**	**1.7%**	**1,595**	**1.7%**	**1,400**	**1.8%**	**14.0%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	35,860	5,370	15.0%	5,370	15.0%	105	.9%	5,022.9%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**127,847**	**6,965**	**5.4%**	**6,965**	**5.4%**	**1,504**	**1.7%**	**363.0%**
Governance and Administration	**2,091**	**1,628**	**77.8%**	**1,628**	**77.8%**	**96**	**.8%**	**1,594.4%**
Executive & Council	-	1,608	-	1,608	-	27	6.0%	5,967.8%
Budget & Treasury Office	2,091	-	-	-	-	-	-	-
Corporate Services	-	20	-	20	-	70	126.5%	(71.9%)
Community and Public Safety	**39,350**	**-**	**-**	**-**	**-**	**0**	**-**	**(100.0%)**
Community & Social Services	26,850	-	-	-	-	-	-	-
Sport And Recreation	12,000	-	-	-	-	0	.2%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	500	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**42,141**	**4,963**	**11.8%**	**4,963**	**11.8%**	**639**	**1.4%**	**676.8%**
Planning and Development	-	127	-	127	-	639	1.6%	(80.1%)
Road Transport	42,141	4,836	11.5%	4,836	11.5%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**14,265**	**375**	**2.6%**	**375**	**2.6%**	**769**	**2.8%**	**(51.3%)**
Electricity	10,460	375	3.6%	375	3.6%	769	3.3%	(51.3%)
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	3,805	-	-	-	-	-	-	-
Other	**30,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**844,422**	**278,026**	**32.9%**	**278,026**	**32.9%**	**237,709**	**30.5%**	**17.0%**
Property rates, penalties and collection charges	154,855	60,834	39.3%	60,834	39.3%	61,440	44.4%	(1.0%)
Service charges	337,831	117,563	34.8%	117,563	34.8%	84,622	26.8%	38.9%
Other revenue	**17,920**	**8,699**	**48.5%**	**8,699**	**48.5%**	**7,767**	**37.8%**	**12.0%**
Government - operating	229,308	86,111	37.6%	86,111	37.6%	79,264	37.2%	8.6%
Government - capital	91,987	-	-	-	-	-	-	-
Interest	12,521	4,818	38.5%	4,818	38.5%	4,616	30.6%	4.4%
Dividends	-	-	-	-	-	-	-	-
Payments	**(751,635)**	**(105,471)**	**14.0%**	**(105,471)**	**14.0%**	**(127,496)**	**18.5%**	**(17.3%)**
Suppliers and employees	(741,441)	(104,662)	14.1%	(104,662)	14.1%	(127,048)	18.8%	(17.6%)
Finance charges	(492)	(159)	32.4%	(159)	32.4%	(349)	13.0%	(54.3%)
Transfers and grants	(9,702)	(650)	6.7%	(650)	6.7%	(100)	.9%	553.1%
Net Cash from/(used) Operating Activities	**92,786**	**172,555**	**186.0%**	**172,555**	**186.0%**	**110,213**	**121.5%**	**56.6%**
Cash Flow from Investing Activities								
Receipts	**-**	**(31,791)**	**-**	**(31,791)**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	(1,507)	-	(1,507)	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(30,283)	-	(30,283)	-	-	-	(100.0%)
Payments	**(127,847)**	**(33,276)**	**26.0%**	**(33,276)**	**26.0%**	**(382)**	**.4%**	**8,620.5%**
Capital assets	(127,847)	(33,276)	26.0%	(33,276)	26.0%	(382)	.4%	8,620.5%
Net Cash from/(used) Investing Activities	**(127,847)**	**(65,067)**	**50.9%**	**(65,067)**	**50.9%**	**(382)**	**.4%**	**16,951.8%**
Cash Flow from Financing Activities								
Receipts	**-**	**(96,143)**	**-**	**(96,143)**	**-**	**(13,899)**	**-**	**591.7%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	(5)	-	(100.0%)
Increase (decrease) in consumer deposits	-	(96,143)	-	(96,143)	-	(13,893)	-	592.0%
Payments	**(576)**	**34,731**	**(6,029.7%)**	**34,731**	**(6,029.7%)**	**(182)**	**17.3%**	**(19,224.9%)**
Repayment of borrowing	(576)	34,731	(6,029.7%)	34,731	(6,029.7%)	(182)	17.3%	(19,224.9%)
Net Cash from/(used) Financing Activities	**(576)**	**(61,411)**	**10,661.7%**	**(61,411)**	**10,661.7%**	**(14,080)**	**1,340.2%**	**336.2%**
Net Increase/(Decrease) in cash held	**(35,637)**	**46,077**	**(129.3%)**	**46,077**	**(129.3%)**	**95,751**	**(650,303.9%)**	**(51.9%)**
Cash/cash equivalents at the year begin:	262,208	274,266	104.6%	274,266	104.6%	23,823	9.1%	1,051.3%
Cash/cash equivalents at the year end:	**226,571**	**320,343**	**141.4%**	**320,343**	**141.4%**	**119,574**	**45.8%**	**167.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	29,777	68.9%	1,870	4.3%	209	.5%	11,332	26.2%	43,188	11.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	31,837	10.7%	10,922	3.7%	1,910	.6%	252,197	85.0%	296,866	75.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5,595	9.8%	2,176	3.8%	330	.6%	48,982	85.8%	57,083	14.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	75	3.5%	32	1.5%	29	1.4%	1,990	93.6%	2,126	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10	(.1%)	3	-	(2,607)	36.5%	(4,558)	63.7%	(7,151)	(1.8%)	-	-	-	-
Total By Income Source	**67,294**	**17.2%**	**15,004**	**3.8%**	**(129)**	**-**	**309,943**	**79.0%**	**392,112**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	67,294	17.2%	15,004	3.8%	(129)	-	309,943	79.0%	392,112	100.0%	-	-	-	-
Total By Customer Group	**67,294**	**17.2%**	**15,004**	**3.8%**	**(129)**	**-**	**309,943**	**79.0%**	**392,112**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	32,895	100.0%	-	-	-	-	-	-	32,895	77.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2,729	100.0%	-	-	-	-	-	-	2,729	6.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3,609	100.0%	-	-	-	-	-	-	3,609	8.5%
Loan repayments	58	100.0%	-	-	-	-	-	-	58	.1%
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3,228	100.0%	-	-	-	-	-	-	3,228	7.6%
Total	**42,518**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**42,518**	**100.0%**

Contact Details

Municipal Manager	Ms Sibusisiwe Sixolile Ngiba	036 637 2231
Financial Manager	Mr Mzingisi Hloba	036 637 2231

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UTHUKELA (DC23)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**758,374**	**240,711**	**31.7%**	**240,711**	**31.7%**	**209,509**	**30.4%**	**14.9%**
Property rates	-	-		-		-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	260,645	69,037	26.5%	69,037	26.5%	49,410	20.1%	39.7%
Service charges - sanitation revenue	31,019	4,344	14.0%	4,344	14.0%	5,232	28.0%	(17.0%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-
Interest earned - external investments	6,572	1,200	18.3%	1,200	18.3%	529	4.6%	126.7%
Interest earned - outstanding debtors	50,456	12,936	25.6%	12,936	25.6%	10	-	129,257.4%
Dividends received	-	-	-	-	-	-	-	-
Fines	50	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	405,533	152,490	37.6%	152,490	37.6%	152,592	41.5%	(.1%)
Other own revenue	4,098	705	17.2%	705	17.2%	1,735	39.6%	(59.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**720,109**	**88,146**	**12.2%**	**88,146**	**12.2%**	**117,862**	**19.7%**	**(25.2%)**
Employee related costs	271,837	65,599	24.1%	65,599	24.1%	63,108	26.2%	3.9%
Remuneration of councillors	8,156	1,602	19.6%	1,602	19.6%	1,667	25.8%	(3.9%)
Debt impairment	136,628	-	-	-	-	-	-	-
Depreciation and asset impairment	86,634	-	-	-	-	16,086	30.3%	(100.0%)
Finance charges	561	11	2.0%	11	2.0%	-	-	(100.0%)
Bulk purchases	6,586	-	-	-	-	-	-	-
Other Materials	16,023	506	3.2%	506	3.2%	3,656	9.1%	(86.1%)
Contracted services	117,869	10,638	9.0%	10,638	9.0%	9,034	22.2%	17.8%
Transfers and grants	1,000	323	32.3%	323	32.3%	11,003	41.4%	(97.1%)
Other expenditure	74,815	9,465	12.7%	9,465	12.7%	13,309	12.3%	(28.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**38,265**	**152,565**		**152,565**		**91,647**		
Transfers recognised - capital	407,804	-	-	-	-	52,881	14.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**446,069**	**152,565**		**152,565**		**144,528**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**446,069**	**152,565**		**152,565**		**144,528**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**446,069**	**152,565**		**152,565**		**144,528**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**446,069**	**152,565**		**152,565**		**144,528**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**407,831**	**84,650**	**20.8%**	**84,650**	**20.8%**	**84,650**	**22.8%**	**-**
National Government	407,804	84,650	20.8%	84,650	20.8%	84,650	23.0%	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**407,804**	**84,650**	**20.8%**	**84,650**	**20.8%**	**84,650**	**23.0%**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	27	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**407,831**	**84,650**	**20.8%**	**84,650**	**20.8%**	**84,650**	**22.8%**	**-**
Governance and Administration	**27**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	27	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**407,804**	**84,650**	**20.8%**	**84,650**	**20.8%**	**84,650**	**23.0%**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	407,804	84,650	20.8%	84,650	20.8%	84,650	23.0%	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**955,306**	**286,734**	**30.0%**	**286,734**	**30.0%**	**300,092**	**34.3%**	**(4.5%)**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	131,249	28,226	21.5%	28,226	21.5%	28,944	24.3%	(2.5%)
Other revenue	**4,148**	**682**	**16.4%**	**682**	**16.4%**	**1,777**	**40.5%**	**(61.6%)**
Government - operating	405,533	153,948	38.0%	153,948	38.0%	153,383	41.7%	.4%
Government - capital	407,804	89,742	22.0%	89,742	22.0%	115,988	31.6%	(22.6%)
Interest	6,572	14,136	215.1%	14,136	215.1%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(496,847)**	**(88,144)**	**17.7%**	**(88,144)**	**17.7%**	**(117,862)**	**25.1%**	**(25.2%)**
Suppliers and employees	(495,286)	(87,810)	17.7%	(87,810)	17.7%	(106,859)	24.3%	(17.8%)
Finance charges	(561)	(11)	2.0%	(11)	2.0%	-	-	(100.0%)
Transfers and grants	(1,000)	(323)	32.3%	(323)	32.3%	(11,003)	37.2%	(97.1%)
Net Cash from/(used) Operating Activities	**458,459**	**198,590**	**43.3%**	**198,590**	**43.3%**	**182,230**	**45.1%**	**9.0%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(407,831)**	**(84,543)**	**20.7%**	**(84,543)**	**20.7%**	**(52,881)**	**14.2%**	**59.9%**
Capital assets	(407,831)	(84,543)	20.7%	(84,543)	20.7%	(52,881)	14.2%	59.9%
Net Cash from/(used) Investing Activities	**(407,831)**	**(84,543)**	**20.7%**	**(84,543)**	**20.7%**	**(52,881)**	**14.2%**	**59.9%**
Cash Flow from Financing Activities								
Receipts	**1,765**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1,765	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**1,765**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**52,393**	**114,047**	**217.7%**	**114,047**	**217.7%**	**129,349**	**386.0%**	**(11.8%)**
Cash/cash equivalents at the year begin:	(51,144)	-	-	-	-	5,998	27.5%	(100.0%)
Cash/cash equivalents at the year end:	**1,249**	**114,047**	**9,132.3%**	**114,047**	**9,132.3%**	**135,347**	**244.6%**	**(15.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	28,961	3.4%	22,586	2.6%	804,933	94.0%	856,480	100.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	57	67.9%	16	19.0%	11	13.1%	84	-	-	-	-	-
Total By Income Source	**-**	**-**	**29,018**	**3.4%**	**22,602**	**2.6%**	**804,944**	**94.0%**	**856,564**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	3,007	7.8%	3,214	8.3%	32,458	83.9%	38,679	4.5%	-	-	-	-
Commercial	-	-	4,701	11.5%	1,419	3.5%	34,737	85.0%	40,857	4.8%	-	-	-	-
Households	-	-	21,253	2.7%	17,953	2.3%	737,738	95.0%	776,944	90.7%	-	-	-	-
Other	-	-	57	67.9%	16	19.0%	11	13.1%	84	-	-	-	-	-
Total By Customer Group	**-**	**-**	**29,018**	**3.4%**	**22,602**	**2.6%**	**804,944**	**94.0%**	**856,564**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14,992	39.3%	5,758	15.1%	5,913	15.5%	11,517	30.2%	38,180	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**14,992**	**39.3%**	**5,758**	**15.1%**	**5,913**	**15.5%**	**11,517**	**30.2%**	**38,180**	**100.0%**

Contact Details

Municipal Manager	Mr S.N. Kunene	036 638 5100
Financial Manager	Ms P.H.Z. Kubheka	036 638 5100

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ENDUMENI (KZN241)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**344,972**	**90,842**	**26.3%**	**90,842**	**26.3%**	**95,300**	**33.0%**	**(4.7%)**
Property rates	77,684	31,884	41.0%	31,884	41.0%	30,091	37.7%	6.0%
Property rates - penalties and collection charges	-	2,204	-	2,204	-	1,691	-	30.4%
Service charges - electricity revenue	130,216	30,607	23.5%	30,607	23.5%	29,083	25.9%	5.2%
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	22,315	5,646	25.3%	5,646	25.3%	5,535	26.8%	2.0%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1,565	277	17.7%	277	17.7%	238	23.1%	16.6%
Interest earned - external investments	5,600	572	10.2%	572	10.2%	804	17.5%	(28.9%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	11,451	314	2.7%	314	2.7%	124	1.3%	152.7%
Licences and permits	4,463	1,025	23.0%	1,025	23.0%	1,035	23.9%	(.9%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	80,100	17,961	22.4%	17,961	22.4%	26,328	57.3%	(31.8%)
Other own revenue	11,578	353	3.0%	353	3.0%	371	21.8%	(5.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**341,564**	**70,773**	**20.7%**	**70,773**	**20.7%**	**60,575**	**20.3%**	**16.8%**
Employee related costs	131,532	27,023	20.5%	27,023	20.5%	24,333	20.9%	11.1%
Remuneration of councillors	4,594	1,166	25.4%	1,166	25.4%	900	21.8%	29.6%
Debt impairment	7,444	-	-	-	-	-	-	-
Depreciation and asset impairment	5,576	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	178	1.6%	(100.0%)
Bulk purchases	86,374	23,612	27.3%	23,612	27.3%	20,540	24.0%	15.0%
Other Materials	585	117	20.0%	117	20.0%	114	21.5%	2.5%
Contracted services	26,900	6,357	23.6%	6,357	23.6%	4,643	21.0%	36.9%
Transfers and grants	5,465	864	15.8%	864	15.8%	973	17.9%	(11.2%)
Other expenditure	73,095	11,635	15.9%	11,635	15.9%	8,894	22.7%	30.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**3,407**	**20,069**		**20,069**		**34,725**		
Transfers recognised - capital	32,487	13,313	41.0%	13,313	41.0%	8,200	35.8%	62.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**35,894**	**33,382**		**33,382**		**42,926**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**35,894**	**33,382**		**33,382**		**42,926**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**35,894**	**33,382**		**33,382**		**42,926**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**35,894**	**33,382**		**33,382**		**42,926**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**45,178**	**13,832**	**30.6%**	**13,832**	**30.6%**	**9,950**	**7.9%**	**39.0%**
National Government	24,487	13,313	54.4%	13,313	54.4%	8,200	35.8%	62.3%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**24,487**	**13,313**	**54.4%**	**13,313**	**54.4%**	**8,200**	**35.8%**	**62.3%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	12,691	519	4.1%	519	4.1%	1,750	12.7%	(70.3%)
Public contributions and donations	8,000	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**45,178**	**13,832**	**30.6%**	**13,832**	**30.6%**	**9,950**	**7.9%**	**39.0%**
Governance and Administration	**3,882**	**-**	**-**	**-**	**-**	**84**	**4.0%**	**(100.0%)**
Executive & Council	865	-	-	-	-	9	-	(100.0%)
Budget & Treasury Office	3,017	-	-	-	-	1	-	(100.0%)
Corporate Services	-	-	-	-	-	75	-	(100.0%)
Community and Public Safety	**7,604**	**9**	**.1%**	**9**	**.1%**	**84**	**.8%**	**(89.2%)**
Community & Social Services	874	-	-	-	-	84	1.0%	(100.0%)
Sport And Recreation	6,350	-	-	-	-	-	-	-
Public Safety	380	9	2.4%	9	2.4%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**25,868**	**13,313**	**51.5%**	**13,313**	**51.5%**	**8,185**	**11.3%**	**62.7%**
Planning and Development	2,300	-	-	-	-	1,580	86.8%	(100.0%)
Road Transport	23,568	13,313	56.5%	13,313	56.5%	6,605	9.3%	101.6%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**7,824**	**510**	**6.5%**	**510**	**6.5%**	**1,597**	**3.8%**	**(68.1%)**
Electricity	4,994	510	10.2%	510	10.2%	1,597	4.2%	(68.1%)
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	2,830	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**351,895**	**98,288**	**27.9%**	**98,288**	**27.9%**	**105,284**	**38.5%**	**(6.6%)**
Property rates, penalties and collection charges	66,809	28,975	43.4%	28,975	43.4%	29,745	44.9%	(2.6%)
Service charges	146,430	32,699	22.3%	32,699	22.3%	36,303	28.9%	(9.9%)
Other revenue	**20,469**	**1,878**	**9.2%**	**1,878**	**9.2%**	**(3,616)**	**(42.7%)**	**(151.9%)**
Government - operating	80,100	20,165	25.2%	20,165	25.2%	26,328	57.3%	(23.4%)
Government - capital	32,487	14,000	43.1%	14,000	43.1%	16,000	69.9%	(12.5%)
Interest	5,600	572	10.2%	572	10.2%	524	11.4%	9.0%
Dividends	-	-	-	-	-	-	-	-
Payments	**(293,602)**	**(90,783)**	**30.9%**	**(90,783)**	**30.9%**	**(84,885)**	**31.6%**	**6.9%**
Suppliers and employees	(293,292)	(90,228)	30.8%	(90,228)	30.8%	(84,711)	33.0%	6.5%
Finance charges	-	-	-	-	-	101	(.9%)	(100.0%)
Transfers and grants	(310)	(555)	179.0%	(555)	179.0%	(276)	88.9%	101.4%
Net Cash from/(used) Operating Activities	**58,293**	**7,505**	**12.9%**	**7,505**	**12.9%**	**20,399**	**389.6%**	**(63.2%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(45,178)**	**(13,832)**	**30.6%**	**(13,832)**	**30.6%**	**(9,950)**	**7.9%**	**39.0%**
Capital assets	(45,178)	(13,832)	30.6%	(13,832)	30.6%	(9,950)	7.9%	39.0%
Net Cash from/(used) Investing Activities	**(45,178)**	**(13,832)**	**30.6%**	**(13,832)**	**30.6%**	**(9,950)**	**8.7%**	**39.0%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**13,115**	**(6,328)**	**(48.2%)**	**(6,328)**	**(48.2%)**	**10,449**	**(55.0%)**	**(160.6%)**
Cash/cash equivalents at the year begin:	49,354	9,311	18.9%	9,311	18.9%	53,374	78.1%	(82.6%)
Cash/cash equivalents at the year end:	**62,469**	**2,984**	**4.8%**	**2,984**	**4.8%**	**63,822**	**129.3%**	**(95.3%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5,778	83.1%	517	7.4%	259	3.7%	396	5.7%	6,951	7.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4,209	11.5%	765	2.1%	2,554	7.0%	29,081	79.4%	36,609	39.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,333	7.1%	632	3.4%	455	2.4%	16,235	87.0%	18,655	20.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	30	5.3%	21	3.7%	18	3.1%	499	87.8%	568	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	168	1.7%	164	1.6%	161	1.6%	9,673	95.2%	10,166	10.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(255)	(1.2%)	(2,626)	(12.8%)	387	1.9%	22,994	112.2%	20,501	21.9%	-	-	-	-
Total By Income Source	**11,264**	**12.1%**	**(526)**	**(.6%)**	**3,834**	**4.1%**	**78,878**	**84.4%**	**93,449**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1,152	21.6%	92	1.7%	1,480	27.7%	2,610	48.9%	5,334	5.7%	-	-	-	-
Commercial	4,893	50.8%	(1,046)	(10.9%)	548	5.7%	5,238	54.4%	9,633	10.3%	-	-	-	-
Households	4,908	7.3%	78	.1%	1,679	2.5%	60,331	90.1%	66,995	71.7%	-	-	-	-
Other	311	2.7%	349	3.0%	128	1.1%	10,698	93.1%	11,486	12.3%	-	-	-	-
Total By Customer Group	**11,264**	**12.1%**	**(526)**	**(.6%)**	**3,834**	**4.1%**	**78,878**	**84.4%**	**93,449**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	13,084	100.0%	-	-	-	-	-	-	13,084	40.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1,341	100.0%	-	-	-	-	-	-	1,341	4.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1,666	100.0%	-	-	-	-	-	-	1,666	5.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1,168	100.0%	-	-	-	-	-	-	1,168	3.6%
Auditor-General	350	100.0%	-	-	-	-	-	-	350	1.1%
Other	14,459	100.0%	-	-	-	-	-	-	14,459	45.1%
Total	**32,068**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**32,068**	**100.0%**

Contact Details

Municipal Manager	Mr LB Mpontshane	034 212 2121
Financial Manager	Mr BB Mdletshe	034 212 2121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NQUTHU (KZN242)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**178,585**	**96,745**	**54.2%**	**96,745**	**54.2%**	**86,340**	**50.5%**	**12.1%**
Property rates	18,560	35,748	192.6%	35,748	192.6%	19,977	123.6%	78.9%
Property rates - penalties and collection charges	-	296	-	296	-	209	-	41.5%
Service charges - electricity revenue	17,062	3,338	19.6%	3,338	19.6%	2,929	18.2%	14.0%
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2,287	567	24.8%	567	24.8%	480	22.1%	18.3%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	371	89	24.0%	89	24.0%	88	24.4%	1.4%
Interest earned - external investments	7,000	4,515	64.5%	4,515	64.5%	3,802	34.6%	18.8%
Interest earned - outstanding debtors	1,834	226	12.3%	226	12.3%	264	15.2%	(14.3%)
Dividends received	-	-	-	-	-	-	-	-
Fines	1,710	200	11.7%	200	11.7%	98	6.1%	105.0%
Licences and permits	377	210	55.6%	210	55.6%	171	47.9%	22.8%
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	128,513	51,416	40.0%	51,416	40.0%	58,192	48.2%	(11.6%)
Other own revenue	870	141	16.1%	141	16.1%	132	18.5%	6.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**179,596**	**30,245**	**16.8%**	**30,245**	**16.8%**	**27,621**	**17.3%**	**9.5%**
Employee related costs	72,367	13,225	18.3%	13,225	18.3%	9,494	13.9%	39.3%
Remuneration of councillors	11,592	2,818	24.3%	2,818	24.3%	2,302	21.1%	22.4%
Debt impairment	2,355	-	-	-	-	-	-	-
Depreciation and asset impairment	12,489	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	16,960	4,833	28.5%	4,833	28.5%	6,422	32.1%	(24.7%)
Other Materials	20,234	-	-	-	-	-	-	-
Contracted services	8,259	1,553	18.8%	1,553	18.8%	2,493	26.8%	(37.7%)
Transfers and grants	-	1,359	-	1,359	-	921	26.3%	47.6%
Other expenditure	35,339	6,456	18.3%	6,456	18.3%	5,988	18.0%	7.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(1,011)**	**66,500**		**66,500**		**58,720**		
Transfers recognised - capital	44,662	1,900	4.3%	1,900	4.3%	5,227	7.8%	(63.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**43,651**	**68,401**		**68,401**		**63,947**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**43,651**	**68,401**		**68,401**		**63,947**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**43,651**	**68,401**		**68,401**		**63,947**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**43,651**	**68,401**		**68,401**		**63,947**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**128,885**	**2,085**	**1.6%**	**2,085**	**1.6%**	**21,310**	**20.7%**	**(90.2%)**
National Government	45,676	2,085	4.6%	2,085	4.6%	17,724	-	(88.2%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**45,676**	**2,085**	**4.6%**	**2,085**	**4.6%**	**17,724**	**-**	**(88.2%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	83,209	-	-	-	-	3,586	9.9%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**128,885**	**2,085**	**1.6%**	**2,085**	**1.6%**	**21,310**	**20.7%**	**(90.2%)**
Governance and Administration	**2,920**	**-**	**-**	**-**	**-**	**593**	**7.0%**	**(100.0%)**
Executive & Council	800	-	-	-	-	-	-	-
Budget & Treasury Office	300	-	-	-	-	593	-	(100.0%)
Corporate Services	1,820	-	-	-	-	-	-	-
Community and Public Safety	**39,458**	**1,378**	**3.5%**	**1,378**	**3.5%**	**4,132**	**10.9%**	**(66.6%)**
Community & Social Services	39,058	1,378	3.5%	1,378	3.5%	2,904	8.7%	(52.5%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	400	-	-	-	-	1,227	27.3%	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**65,537**	**707**	**1.1%**	**707**	**1.1%**	**7,250**	**22.2%**	**(90.3%)**
Planning and Development	28,470	-	-	-	-	-	-	-
Road Transport	37,067	707	1.9%	707	1.9%	7,250	22.2%	(90.3%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**20,970**	**-**	**-**	**-**	**-**	**9,335**	**38.9%**	**(100.0%)**
Electricity	19,000	-	-	-	-	9,335	38.9%	(100.0%)
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	1,970	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**229,151**	**62,716**	**27.4%**	**62,716**	**27.4%**	**88,749**	**37.4%**	**(29.3%)**
Property rates, penalties and collection charges	18,560	493	2.7%	493	2.7%	11,247	69.6%	(95.6%)
Service charges	19,350	1,596	8.2%	1,596	8.2%	2,363	13.0%	(32.5%)
Other revenue	**3,301**	**530**	**16.1%**	**530**	**16.1%**	**634**	**23.7%**	**(16.3%)**
Government - operating	125,760	53,139	42.3%	53,139	42.3%	48,592	40.2%	9.4%
Government - capital	53,346	4,035	7.6%	4,035	7.6%	22,000	33.0%	(81.7%)
Interest	8,834	2,923	33.1%	2,923	33.1%	3,913	30.7%	(25.3%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(144,517)**	**(18,463)**	**12.8%**	**(18,463)**	**12.8%**	**(24,924)**	**17.1%**	**(25.9%)**
Suppliers and employees	(144,517)	(18,109)	12.5%	(18,109)	12.5%	(24,323)	17.1%	(25.5%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	(353)	-	(353)	-	(602)	17.2%	(41.3%)
Net Cash from/(used) Operating Activities	**84,633**	**44,253**	**52.3%**	**44,253**	**52.3%**	**63,825**	**69.6%**	**(30.7%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(75,140)**	**(1,556)**	**2.1%**	**(1,556)**	**2.1%**	**(21,310)**	**-**	**(92.7%)**
Capital assets	(75,140)	(1,556)	2.1%	(1,556)	2.1%	(21,310)	-	(92.7%)
Net Cash from/(used) Investing Activities	**(75,140)**	**(1,556)**	**2.1%**	**(1,556)**	**2.1%**	**(21,310)**	**-**	**(92.7%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**9,493**	**42,697**	**449.8%**	**42,697**	**449.8%**	**42,515**	**46.4%**	**.4%**
Cash/cash equivalents at the year begin:	235,149	200,061	85.1%	200,061	85.1%	246,559	146.7%	(18.9%)
Cash/cash equivalents at the year end:	**244,642**	**242,759**	**99.2%**	**242,759**	**99.2%**	**289,074**	**111.3%**	**(16.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	857	57.8%	116	7.8%	97	6.5%	412	27.8%	1,482	3.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2,308	7.3%	1,829	5.8%	4,403	13.9%	23,193	73.1%	31,733	75.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	164	2.7%	91	1.5%	73	1.2%	5,657	94.5%	5,985	14.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	106	3.8%	91	3.3%	122	4.4%	2,463	88.5%	2,782	6.6%	-	-	-	-
Total By Income Source	**3,435**	**8.2%**	**2,127**	**5.1%**	**4,695**	**11.2%**	**31,726**	**75.6%**	**41,983**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1,611	5.4%	1,449	4.8%	4,090	13.6%	22,921	76.2%	30,070	71.6%	-	-	-	-
Commercial	1,457	32.9%	421	9.5%	354	8.0%	2,198	49.6%	4,430	10.6%	-	-	-	-
Households	274	5.7%	175	3.6%	137	2.8%	4,247	87.9%	4,834	11.5%	-	-	-	-
Other	93	3.5%	82	3.1%	114	4.3%	2,360	89.1%	2,649	6.3%	-	-	-	-
Total By Customer Group	**3,435**	**8.2%**	**2,127**	**5.1%**	**4,695**	**11.2%**	**31,726**	**75.6%**	**41,983**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1,428	100.0%	-	-	-	-	-	-	1,428	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1,428**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1,428**	**100.0%**

Contact Details

Municipal Manager	Mr B P Gumbi	034 271 6112
Financial Manager	Mr W S Mpanza	034 271 6105

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSINGA (KZN244)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**196,826**	**183,168**	**93.1%**	**183,168**	**93.1%**	**83,678**	**53.6%**	**118.9%**
Property rates	9,240	317	3.4%	317	3.4%	3,401	40.9%	(90.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	350	63	18.1%	63	18.1%	47	-	33.8%
Service charges - other	350	-	-	-	-	-	-	-
Rental of facilities and equipment	350	122	34.8%	122	34.8%	126	84.1%	(3.3%)
Interest earned - external investments	2,700	536	19.9%	536	19.9%	578	19.3%	(7.3%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	171,736	181,965	106.0%	181,965	106.0%	79,428	55.3%	129.1%
Other own revenue	12,100	164	1.4%	164	1.4%	98	16.3%	68.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**234,673**	**36,020**	**15.3%**	**36,020**	**15.3%**	**29,722**	**14.1%**	**21.2%**
Employee related costs	52,549	13,540	25.8%	13,540	25.8%	8,841	11.8%	53.1%
Remuneration of councillors	9,925	2,822	28.4%	2,822	28.4%	2,513	22.8%	12.3%
Debt impairment	400	-	-	-	-	-	-	-
Depreciation and asset impairment	9,528	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	54,773	-	-	-	-	3,316	-	(100.0%)
Contracted services	5,007	6,085	121.5%	6,085	121.5%	13,323	1,402.4%	(54.3%)
Transfers and grants	10,098	-	-	-	-	-	-	-
Other expenditure	92,393	13,573	14.7%	13,573	14.7%	1,730	1.9%	684.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(37,847)**	**147,148**		**147,148**		**53,956**		
Transfers recognised - capital	-	47,100	-	47,100	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	(1,477)	-	(1,477)	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**(37,847)**	**192,771**		**192,771**		**53,956**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(37,847)**	**192,771**		**192,771**		**53,956**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(37,847)**	**192,771**		**192,771**		**53,956**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(37,847)**	**192,771**		**192,771**		**53,956**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**40,115**	**5,409**	**13.5%**	**5,409**	**13.5%**	**13,041**	**18.1%**	**(58.5%)**
National Government	36,715	5,409	14.7%	5,409	14.7%	13,041	18.5%	(58.5%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**36,715**	**5,409**	**14.7%**	**5,409**	**14.7%**	**13,041**	**18.5%**	**(58.5%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Public contributions and donations	3,400	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**40,115**	**5,409**	**13.5%**	**5,409**	**13.5%**	**13,041**	**18.1%**	**(58.5%)**
Governance and Administration	**40,115**	**-**	**-**	**-**	**-**	**2,514**	**-**	**(100.0%)**
Executive & Council	40,115	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	2,514	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**10,528**	**110.4%**	**(100.0%)**
Community & Social Services	-	-	-	-	-	10,528	110.4%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**5,409**	**-**	**5,409**	**-**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	5,409	-	5,409	-	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**233,435**	**82,825**	**35.5%**	**82,825**	**35.5%**	**83,990**	**38.0%**	**(1.4%)**
Property rates, penalties and collection charges	9,240	1,476	16.0%	1,476	16.0%	997	6.7%	48.1%
Service charges	602	71	11.8%	71	11.8%	-	-	(100.0%)
Other revenue	**12,352**	**206**	**1.7%**	**206**	**1.7%**	**979**	**489.3%**	**(78.9%)**
Government - operating	171,826	64,715	37.7%	64,715	37.7%	57,853	40.3%	11.9%
Government - capital	36,715	15,700	42.8%	15,700	42.8%	24,000	38.7%	(34.6%)
Interest	2,700	656	24.3%	656	24.3%	162	-	305.2%
Dividends	-	-	-	-	-	-	-	-
Payments	**(62,474)**	**(63,810)**	**102.1%**	**(63,810)**	**102.1%**	**(44,938)**	**26.7%**	**42.0%**
Suppliers and employees	(62,474)	(63,810)	102.1%	(63,810)	102.1%	(44,938)	27.0%	42.0%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**170,961**	**19,015**	**11.1%**	**19,015**	**11.1%**	**39,053**	**74.3%**	**(51.3%)**
Cash Flow from Investing Activities								
Receipts	**-**	**11,737**	**-**	**11,737**	**-**	**7,947**	**-**	**47.7%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	11,737	-	11,737	-	7,947	-	47.7%
Payments	**-**	**(5,409)**	**-**	**(5,409)**	**-**	**(5,452)**	**7.6%**	**(.8%)**
Capital assets	-	(5,409)	-	(5,409)	-	(5,452)	7.6%	(.8%)
Net Cash from/(used) Investing Activities	**-**	**6,327**	**-**	**6,327**	**-**	**2,495**	**(3.5%)**	**153.6%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**170,961**	**25,342**	**14.8%**	**25,342**	**14.8%**	**41,548**	**(213.9%)**	**(39.0%)**
Cash/cash equivalents at the year begin:	500	492	98.5%	492	98.5%	36,761	89.7%	(98.7%)
Cash/cash equivalents at the year end:	**171,461**	**25,834**	**15.1%**	**25,834**	**15.1%**	**78,308**	**363.2%**	**(67.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1,360	35.3%	1,299	33.7%	1,193	31.0%	-	-	3,852	96.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	17	10.8%	17	10.8%	120	78.3%	-	-	153	3.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2	33.3%	2	33.3%	2	33.3%	-	-	5	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**1,378**	**34.4%**	**1,317**	**32.8%**	**1,315**	**32.8%**	**-**	**-**	**4,010**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1,019	36.0%	958	33.8%	853	30.1%	-	-	2,831	70.6%	-	-	-	-
Commercial	347	31.6%	347	31.6%	402	36.7%	-	-	1,095	27.3%	-	-	-	-
Households	13	14.9%	13	14.9%	59	70.3%	-	-	84	2.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1,378**	**34.4%**	**1,317**	**32.8%**	**1,315**	**32.8%**	**-**	**-**	**4,010**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Fanozi Sithole	033 493 0762
Financial Manager	Mr J S Pansegrouw	033 493 0762

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMVOTI (KZN245)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**262,953**	**96,229**	**36.6%**	**96,229**	**36.6%**	**85,041**	**53.0%**	**13.2%**
Property rates	39,704	23,397	58.9%	23,397	58.9%	9,303	25.7%	151.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	77,211	17,992	23.3%	17,992	23.3%	16,761	18.1%	7.3%
Service charges - water revenue	9,026	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	2,253	-	2,253	-	1,786	20.8%	26.1%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4,835	251	5.2%	251	5.2%	237	5.2%	6.1%
Interest earned - external investments	1,578	692	43.9%	692	43.9%	431	28.7%	60.5%
Interest earned - outstanding debtors	9,657	1,091	11.3%	1,091	11.3%	1,095	11.9%	(.4%)
Dividends received	-	-	-	-	-	-	-	-
Fines	211	2	.7%	2	.7%	47	23.7%	(96.8%)
Licences and permits	2,744	774	28.2%	774	28.2%	416	19.5%	86.1%
Agency services	-	(1)	-	(1)	-	335	25.9%	(100.2%)
Transfers recognised - operational	117,752	49,500	42.0%	49,500	42.0%	54,351	1,321.9%	(8.9%)
Other own revenue	236	277	117.6%	277	117.6%	277	297.9%	-
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**299,897**	**63,085**	**21.0%**	**63,085**	**21.0%**	**45,435**	**13.1%**	**38.8%**
Employee related costs	127,833	24,636	19.3%	24,636	19.3%	23,134	20.6%	6.5%
Remuneration of councillors	-	2,427	-	2,427	-	2,168	23.3%	12.0%
Debt impairment	18,534	-	-	-	-	-	-	-
Depreciation and asset impairment	27,109	6,956	25.7%	6,956	25.7%	2	-	390,485.4%
Finance charges	-	170	-	170	-	-	-	(100.0%)
Bulk purchases	55,502	13,385	24.1%	13,385	24.1%	11,564	21.9%	15.7%
Other Materials	-	1,278	-	1,278	-	-	-	(100.0%)
Contracted services	25,548	6,798	26.6%	6,798	26.6%	4,929	25.5%	37.9%
Transfers and grants	-	250	-	250	-	-	-	(100.0%)
Other expenditure	45,370	7,184	15.8%	7,184	15.8%	3,639	3.2%	97.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(36,944)**	**33,145**		**33,145**		**39,606**		
Transfers recognised - capital	38,590	3,865	10.0%	3,865	10.0%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1,646**	**37,009**		**37,009**		**39,606**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1,646**	**37,009**		**37,009**		**39,606**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1,646**	**37,009**		**37,009**		**39,606**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1,646**	**37,009**		**37,009**		**39,606**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**39,537**	**2,824**	**7.1%**	**2,824**	**7.1%**	**108**	**.1%**	**2,516.5%**
National Government	38,590	2,824	7.3%	2,824	7.3%	107	.1%	2,535.3%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**38,590**	**2,824**	**7.3%**	**2,824**	**7.3%**	**107**	**.1%**	**2,535.3%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	947	-	-	-	-	1	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**39,537**	**2,824**	**7.1%**	**2,824**	**7.1%**	**108**	**.1%**	**2,516.5%**
Governance and Administration	**3,051**	**-**	**-**	**-**	**-**	**1**	**-**	**(100.0%)**
Executive & Council	2,410	-	-	-	-	1	-	(100.0%)
Budget & Treasury Office	641	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**1,574**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	1,574	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**34,912**	**-**	**-**	**-**	**-**	**107**	**.2%**	**(100.0%)**
Planning and Development	25	-	-	-	-	-	-	-
Road Transport	34,887	-	-	-	-	107	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**2,824**	**-**	**2,824**	**-**	**-**	**-**	**(100.0%)**
Electricity	-	2,824	-	2,824	-	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**280,479**	**102,563**	**36.6%**	**102,563**	**36.6%**	**83,152**	**31.0%**	**23.3%**
Property rates, penalties and collection charges	39,704	23,397	58.9%	23,397	58.9%	9,746	32.9%	140.1%
Service charges	86,236	18,731	21.7%	18,731	21.7%	22,010	29.2%	(14.9%)
Other revenue	**16,223**	**1,304**	**8.0%**	**1,304**	**8.0%**	**1,077**	**12.7%**	**21.2%**
Government - operating	127,081	49,500	39.0%	49,500	39.0%	-	-	(100.0%)
Government - capital	-	8,318	-	8,318	-	50,060	165.4%	(83.4%)
Interest	11,235	1,313	11.7%	1,313	11.7%	259	19.1%	406.2%
Dividends	-	-	-	-	-	-	-	-
Payments	**(289,836)**	**(55,231)**	**19.1%**	**(55,231)**	**19.1%**	**(48,418)**	**19.7%**	**14.1%**
Suppliers and employees	(289,836)	(55,231)	19.1%	(55,231)	19.1%	(48,326)	19.8%	14.3%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	(92)	7.9%	(100.0%)
Net Cash from/(used) Operating Activities	**(9,357)**	**47,332**	**(505.9%)**	**47,332**	**(505.9%)**	**34,733**	**156.0%**	**36.3%**
Cash Flow from Investing Activities								
Receipts	**-**	**(44,666)**	**-**	**(44,666)**	**-**	**(30,644)**	**-**	**45.8%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(44,666)	-	(44,666)	-	(30,644)	-	45.8%
Payments	**(38,590)**	**(1,786)**	**4.6%**	**(1,786)**	**4.6%**	**(6,526)**	**11.1%**	**(72.6%)**
Capital assets	(38,590)	(1,786)	4.6%	(1,786)	4.6%	(6,526)	11.1%	(72.6%)
Net Cash from/(used) Investing Activities	**(38,590)**	**(46,452)**	**120.4%**	**(46,452)**	**120.4%**	**(37,170)**	**63.1%**	**25.0%**
Cash Flow from Financing Activities								
Receipts	**-**	**4,884**	**-**	**4,884**	**-**	**14**	**-**	**34,075.5%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	4,884	-	4,884	-	14	-	34,075.5%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**4,884**	**-**	**4,884**	**-**	**14**	**-**	**34,075.5%**
Net Increase/(Decrease) in cash held	**(47,947)**	**5,764**	**(12.0%)**	**5,764**	**(12.0%)**	**(2,422)**	**6.6%**	**(338.0%)**
Cash/cash equivalents at the year begin:	42,672	13,692	32.1%	13,692	32.1%	-	-	(100.0%)
Cash/cash equivalents at the year end:	**(5,274)**	**19,456**	**(368.9%)**	**19,456**	**(368.9%)**	**(2,422)**	**(20.3%)**	**(903.3%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8,261	46.8%	13	.1%	634	3.6%	8,750	49.6%	17,658	27.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4,807	16.6%	-	-	2,178	7.5%	22,033	75.9%	29,018	45.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,304	12.4%	(0)	-	386	3.7%	8,846	84.0%	10,536	16.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	132	4.9%	-	-	53	2.0%	2,518	93.2%	2,703	4.2%	-	-	-	-
Interest on Arrear Debtor Accounts	738	20.9%	-	-	356	10.1%	2,439	69.0%	3,532	5.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6,528)	(958.3%)	(385)	(56.5%)	(74)	(10.8%)	7,668	1,125.7%	681	1.1%	-	-	-	-
Total By Income Source	**8,713**	**13.6%**	**(372)**	**(.6%)**	**3,533**	**5.5%**	**52,254**	**81.5%**	**64,128**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(2,751)	(107.3%)	(49)	(1.9%)	675	26.3%	4,688	182.8%	2,564	4.0%	-	-	-	-
Commercial	4,954	36.4%	(213)	(1.6%)	387	2.8%	8,469	62.3%	13,596	21.2%	-	-	-	-
Households	6,066	15.1%	59	.1%	1,429	3.5%	32,741	81.3%	40,295	62.8%	-	-	-	-
Other	443	5.8%	(169)	(2.2%)	1,042	13.6%	6,357	82.8%	7,673	12.0%	-	-	-	-
Total By Customer Group	**8,713**	**13.6%**	**(372)**	**(.6%)**	**3,533**	**5.5%**	**52,254**	**81.5%**	**64,128**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	374	67.5%	65	11.6%	116	20.9%	555	5.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	10,549	100.0%	10,549	95.0%
Total	**-**	**-**	**374**	**3.4%**	**65**	**.6%**	**10,665**	**96.0%**	**11,104**	**100.0%**

Contact Details

Municipal Manager	Ms Sphephile Mhlongo	033 413 9158
Financial Manager	Mrs Sphindile Ngiba	033 413 9158

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZINYATHI (DC24)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**420,804**	**169,057**	**40.2%**	**169,057**	**40.2%**	**117,797**	**29.3%**	**43.5%**
Property rates	-	-		-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	46,004	10,427	22.7%	10,427	22.7%	(420)	(.6%)	(2,580.3%)
Service charges - sanitation revenue	14,505	1,927	13.3%	1,927	13.3%	818	6.7%	135.6%
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	-	3	-	3	-	-	-	(100.0%)
Rental of facilities and equipment	549	144	26.3%	144	26.3%	129	24.8%	12.0%
Interest earned - external investments	14,509	14,765	101.8%	14,765	101.8%	4,571	36.8%	223.0%
Interest earned - outstanding debtors	13,281	4,203	31.6%	4,203	31.6%	4,010	30.2%	4.8%
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	331,936	136,762	41.2%	136,762	41.2%	108,608	36.5%	25.9%
Other own revenue	21	826	3,990.7%	826	3,990.7%	81	413.6%	922.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**423,579**	**82,706**	**19.5%**	**82,706**	**19.5%**	**52,588**	**14.4%**	**57.3%**
Employee related costs	158,814	29,806	18.8%	29,806	18.8%	29,309	24.1%	1.7%
Remuneration of councillors	4,853	1,302	26.8%	1,302	26.8%	1,282	26.6%	1.5%
Debt impairment	12,606	-	-	-	-	-	-	-
Depreciation and asset impairment	41,374	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	18,400	9,568	52.0%	9,568	52.0%	2,708	19.4%	253.3%
Other Materials	56,644	12,228	21.6%	12,228	21.6%	22	-	56,453.1%
Contracted services	82,423	11,070	13.4%	11,070	13.4%	3,833	6.0%	188.8%
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	48,466	18,732	38.6%	18,732	38.6%	15,434	23.1%	21.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(2,775)**	**86,351**		**86,351**		**65,209**		
Transfers recognised - capital	281,765	14,000	5.0%	14,000	5.0%	36,624	9.8%	(61.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**278,990**	**100,351**		**100,351**		**101,832**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**278,990**	**100,351**		**100,351**		**101,832**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**278,990**	**100,351**		**100,351**		**101,832**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**278,990**	**100,351**		**100,351**		**101,832**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**428,459**	**27,085**	**6.3%**	**27,085**	**6.3%**	**36,624**	**9.8%**	**(26.0%)**
National Government	272,541	27,044	9.9%	27,044	9.9%	36,608	9.8%	(26.1%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**272,541**	**27,044**	**9.9%**	**27,044**	**9.9%**	**36,608**	**9.8%**	**(26.1%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	155,918	42	-	42	-	16	2.6%	166.8%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**428,459**	**27,085**	**6.3%**	**27,085**	**6.3%**	**36,624**	**9.8%**	**(26.0%)**
Governance and Administration	**155,518**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	151,344	-	-	-	-	-	-	-
Budget & Treasury Office	4,174	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**200**	**42**	**20.8%**	**42**	**20.8%**	**16**	**.1%**	**166.8%**
Community & Social Services	200	42	20.8%	42	20.8%	16	.1%	166.8%
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	200	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**272,541**	**27,044**	**9.9%**	**27,044**	**9.9%**	**36,608**	**10.1%**	**(26.1%)**
Electricity	-	-	-	-	-	-	-	-
Water	233,280	24,164	10.4%	24,164	10.4%	33,596	10.1%	(28.1%)
Waste Water Management	39,261	2,880	7.3%	2,880	7.3%	3,013	10.3%	(4.4%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**693,125**	**253,374**	**36.6%**	**253,374**	**36.6%**	**306,054**	**42.3%**	**(17.2%)**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	51,329	13,136	25.6%	13,136	25.6%	6,312	17.8%	108.1%
Other revenue	**569**	**970**	**170.4%**	**970**	**170.4%**	**208**	**40.1%**	**365.7%**
Government - operating	331,486	143,921	43.4%	143,921	43.4%	123,328	41.5%	16.7%
Government - capital	281,951	80,000	28.4%	80,000	28.4%	171,020	46.0%	(53.2%)
Interest	27,790	15,347	55.2%	15,347	55.2%	5,185	28.2%	196.0%
Dividends	-	-	-	-	-	-	-	-
Payments	**(365,786)**	**(169,477)**	**46.3%**	**(169,477)**	**46.3%**	**(79,772)**	**29.4%**	**112.5%**
Suppliers and employees	(365,786)	(169,477)	46.3%	(169,477)	46.3%	(79,772)	29.4%	112.5%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**327,339**	**83,897**	**25.6%**	**83,897**	**25.6%**	**226,281**	**50.0%**	**(62.9%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(277,115)**	**(27,085)**	**9.8%**	**(27,085)**	**9.8%**	**(37,844)**	**10.2%**	**(28.4%)**
Capital assets	(277,115)	(27,085)	9.8%	(27,085)	9.8%	(37,844)	10.2%	(28.4%)
Net Cash from/(used) Investing Activities	**(277,115)**	**(27,085)**	**9.8%**	**(27,085)**	**9.8%**	**(37,844)**	**10.2%**	**(28.4%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**50,224**	**56,812**	**113.1%**	**56,812**	**113.1%**	**188,438**	**238.5%**	**(69.9%)**
Cash/cash equivalents at the year begin:	25,000	150,902	603.6%	150,902	603.6%	68,851	(161.6%)	119.2%
Cash/cash equivalents at the year end:	**75,224**	**207,713**	**276.1%**	**207,713**	**276.1%**	**257,289**	**706.4%**	**(19.3%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2,567	1.7%	6,019	4.0%	7,235	4.8%	136,120	89.6%	151,941	59.6%	-	-	(721)	(1.0%)
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	539	1.5%	1,243	3.4%	1,374	3.8%	32,967	91.3%	36,122	14.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1,558	2.3%	1,506	2.2%	1,470	2.2%	62,404	93.2%	66,938	26.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**4,664**	**1.8%**	**8,767**	**3.4%**	**10,079**	**4.0%**	**231,491**	**90.8%**	**255,001**	**100.0%**	**-**	**-**	**(721)**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1,768	8.4%	1,493	7.1%	2,171	10.3%	15,692	74.3%	21,123	8.3%	-	-	(4)	-
Commercial	(545)	(3.4%)	1,325	8.2%	1,449	9.0%	13,896	86.2%	16,125	6.3%	-	-	(85)	(1.0%)
Households	3,441	1.6%	5,949	2.7%	6,459	3.0%	201,903	92.7%	217,753	85.4%	-	-	(631)	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**4,664**	**1.8%**	**8,767**	**3.4%**	**10,079**	**4.0%**	**231,491**	**90.8%**	**255,001**	**100.0%**	**-**	**-**	**(721)**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	1,640	100.0%	-	-	-	-	-	-	1,640	2.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	27,743	68.3%	1	-	753	1.9%	12,124	29.8%	40,621	55.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	31,106	100.0%	31,106	42.4%
Total	**29,383**	**40.0%**	**1**	**-**	**753**	**1.0%**	**43,230**	**58.9%**	**73,367**	**100.0%**

Contact Details

Municipal Manager	Mr Sipho Ndabandaba	034 219 1512
Financial Manager	Mr Thabani Sbusiso Khwela	034 219 1510

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NEWCASTLE (KZN252)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**1,768,721**	**531,042**	**30.0%**	**531,042**	**30.0%**	**520,540**	**29.9%**	**2.0%**
Property rates	295,785	79,798	27.0%	79,798	27.0%	71,671	25.3%	11.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	686,768	195,742	28.5%	195,742	28.5%	197,642	28.5%	(1.0%)
Service charges - water revenue	161,896	46,069	28.5%	46,069	28.5%	44,233	25.6%	4.2%
Service charges - sanitation revenue	95,532	28,920	30.3%	28,920	30.3%	26,490	24.1%	9.2%
Service charges - refuse revenue	64,354	21,688	33.7%	21,688	33.7%	19,666	22.0%	10.3%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	8,642	2,061	23.8%	2,061	23.8%	2,048	25.4%	.6%
Interest earned - external investments	4,041	634	15.7%	634	15.7%	634	13.8%	-
Interest earned - outstanding debtors	13,218	2,206	16.7%	2,206	16.7%	2,392	19.0%	(7.8%)
Dividends received	-	-	-	-	-	-	-	-
Fines	8,710	1,027	11.8%	1,027	11.8%	1,015	19.5%	1.2%
Licences and permits	13	3	23.9%	3	23.9%	2	17.4%	45.4%
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	384,734	148,944	38.7%	148,944	38.7%	151,207	43.8%	(1.5%)
Other own revenue	42,828	3,948	9.2%	3,948	9.2%	3,541	20.0%	11.5%
Gains on disposal of PPE	2,200	-	-	-	-	-	-	-
Operating Expenditure	**2,234,510**	**493,716**	**22.1%**	**493,716**	**22.1%**	**445,390**	**24.5%**	**10.9%**
Employee related costs	537,171	147,676	27.5%	147,676	27.5%	149,616	29.1%	(1.3%)
Remuneration of councillors	24,159	6,208	25.7%	6,208	25.7%	5,444	23.4%	14.0%
Debt impairment	163,946	24,492	14.9%	24,492	14.9%	19,160	20.5%	27.8%
Depreciation and asset impairment	525,578	91,694	17.4%	91,694	17.4%	99,481	40.1%	(7.8%)
Finance charges	43,979	11,219	25.5%	11,219	25.5%	14,753	31.3%	(24.0%)
Bulk purchases	618,730	160,616	26.0%	160,616	26.0%	98,945	17.1%	62.3%
Other Materials	3,763	471	12.5%	471	12.5%	528	13.5%	(10.7%)
Contracted services	35,645	4,649	13.0%	4,649	13.0%	5,420	24.4%	(14.2%)
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	281,538	46,690	16.6%	46,690	16.6%	52,042	27.1%	(10.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(465,788)**	**37,326**		**37,326**		**75,150**		
Transfers recognised - capital	162,426	-	-	-	-	49,700	21.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(303,363)**	**37,326**		**37,326**		**124,850**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(303,363)**	**37,326**		**37,326**		**124,850**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(303,363)**	**37,326**		**37,326**		**124,850**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(303,363)**	**37,326**		**37,326**		**124,850**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**205,576**	**15,957**	**7.8%**	**15,957**	**7.8%**	**24,726**	**9.8%**	**(35.5%)**
National Government	142,732	13,134	9.2%	13,134	9.2%	17,100	8.1%	(23.2%)
Provincial Government	19,694	2,674	13.6%	2,674	13.6%	3,582	15.9%	(25.3%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	2,374	-	(100.0%)
Transfers recognised - capital	**162,426**	**15,808**	**9.7%**	**15,808**	**9.7%**	**23,056**	**9.8%**	**(31.4%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	43,150	149	.3%	149	.3%	1,671	9.2%	(91.1%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**205,576**	**15,957**	**7.8%**	**15,957**	**7.8%**	**24,726**	**9.8%**	**(35.5%)**
Governance and Administration	**1,000**	**191**	**19.1%**	**191**	**19.1%**	**131**	**3.5%**	**46.2%**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	1,000	191	19.1%	191	19.1%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	131	-	(100.0%)
Community and Public Safety	**2,640**	**-**	**-**	**-**	**-**	**439**	**2.6%**	**(100.0%)**
Community & Social Services	990	-	-	-	-	439	2.6%	(100.0%)
Sport And Recreation	1,650	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**116,436**	**4,279**	**3.7%**	**4,279**	**3.7%**	**10,410**	**9.6%**	**(58.9%)**
Planning and Development	-	-	-	-	-	5,433	9.7%	(100.0%)
Road Transport	116,436	4,279	3.7%	4,279	3.7%	4,977	9.4%	(14.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**85,500**	**11,487**	**13.4%**	**11,487**	**13.4%**	**13,746**	**11.1%**	**(16.4%)**
Electricity	-	-	-	-	-	-	-	-
Water	85,500	11,487	13.4%	11,487	13.4%	13,746	12.2%	(16.4%)
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**1,687,559**	**476,681**	**28.2%**	**476,681**	**28.2%**	**353,848**	**20.6%**	**34.7%**
Property rates, penalties and collection charges	233,985	49,484	21.1%	49,484	21.1%	51,370	24.2%	(3.7%)
Service charges	859,570	220,532	25.7%	220,532	25.7%	109,166	12.2%	102.0%
Other revenue	**37,516**	**20,073**	**53.5%**	**20,073**	**53.5%**	**2,120**	**7.7%**	**846.8%**
Government - operating	384,734	144,753	37.6%	144,753	37.6%	135,316	39.2%	7.0%
Government - capital	162,425	39,000	24.0%	39,000	24.0%	52,100	22.2%	(25.1%)
Interest	9,328	2,840	30.4%	2,840	30.4%	3,776	45.1%	(24.8%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(1,536,294)**	**(423,386)**	**27.6%**	**(423,386)**	**27.6%**	**(316,439)**	**21.5%**	**33.8%**
Suppliers and employees	(1,492,315)	(412,168)	27.6%	(412,168)	27.6%	(304,414)	22.8%	35.4%
Finance charges	(43,979)	(11,219)	25.5%	(11,219)	25.5%	(12,025)	25.5%	(6.7%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**151,264**	**53,295**	**35.2%**	**53,295**	**35.2%**	**37,410**	**15.3%**	**42.5%**
Cash Flow from Investing Activities								
Receipts	**54,325**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	21,200	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	33,125	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(205,576)**	**(15,957)**	**7.8%**	**(15,957)**	**7.8%**	**(24,726)**	**9.8%**	**(35.5%)**
Capital assets	(205,576)	(15,957)	7.8%	(15,957)	7.8%	(24,726)	9.8%	(35.5%)
Net Cash from/(used) Investing Activities	**(151,250)**	**(15,957)**	**10.6%**	**(15,957)**	**10.6%**	**(24,726)**	**10.0%**	**(35.5%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(32,000)**	**(2,641)**	**8.3%**	**(2,641)**	**8.3%**	**(24,837)**	**77.6%**	**(89.4%)**
Repayment of borrowing	(32,000)	(2,641)	8.3%	(2,641)	8.3%	(24,837)	77.6%	(89.4%)
Net Cash from/(used) Financing Activities	**(32,000)**	**(2,641)**	**8.3%**	**(2,641)**	**8.3%**	**(24,837)**	**78.3%**	**(89.4%)**
Net Increase/(Decrease) in cash held	**(31,986)**	**34,696**	**(108.5%)**	**34,696**	**(108.5%)**	**(12,153)**	**34.4%**	**(385.5%)**
Cash/cash equivalents at the year begin:	33,251	57,465	172.8%	57,465	172.8%	40,012	100.0%	43.6%
Cash/cash equivalents at the year end:	**1,265**	**92,161**	**7,287.0%**	**92,161**	**7,287.0%**	**27,859**	**590.0%**	**230.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	23,935	7.9%	8,611	2.8%	7,590	2.5%	263,646	86.8%	303,783	24.3%	12,159	4.0%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	62,118	58.9%	15,736	14.9%	4,042	3.8%	23,487	22.3%	105,383	8.4%	708	.7%	-	-
Receivables from Non-exchange Transactions - Property Rates	29,110	12.6%	14,672	6.4%	6,368	2.8%	180,067	78.2%	230,217	18.4%	3,981	1.7%	-	-
Receivables from Exchange Transactions - Waste Water Management	15,064	6.5%	6,632	2.9%	5,772	2.5%	203,972	88.1%	231,440	18.5%	6,253	2.7%	-	-
Receivables from Exchange Transactions - Waste Management	10,767	9.9%	4,386	4.0%	3,961	3.6%	90,113	82.5%	109,227	8.7%	2,434	2.2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	679	16.9%	169	4.2%	109	2.7%	3,048	76.1%	4,005	.3%	47	1.2%	-	-
Interest on Arrear Debtor Accounts	1,507	2.7%	754	1.4%	757	1.4%	52,048	94.5%	55,066	4.4%	450	.8%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(23,840)	(11.2%)	16,394	7.7%	6,628	3.1%	213,887	100.4%	213,069	17.0%	4,921	2.3%	-	-
Total By Income Source	**119,340**	**9.5%**	**67,355**	**5.4%**	**35,227**	**2.8%**	**1,030,267**	**82.3%**	**1,252,188**	**100.0%**	**30,953**	**2.5%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	664	1.1%	19,053	32.4%	876	1.5%	38,208	65.0%	58,800	4.7%	-	-	-	-
Commercial	43,658	30.5%	19,082	13.3%	5,688	4.0%	74,751	52.2%	143,179	11.4%	32	-	-	-
Households	72,869	7.0%	28,972	2.8%	28,502	2.7%	906,295	87.4%	1,036,637	82.8%	17,925	1.7%	-	-
Other	2,148	15.8%	248	1.8%	162	1.2%	11,014	81.2%	13,572	1.1%	12,996	95.8%	-	-
Total By Customer Group	**119,340**	**9.5%**	**67,355**	**5.4%**	**35,227**	**2.8%**	**1,030,267**	**82.3%**	**1,252,188**	**100.0%**	**30,953**	**2.5%**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	30,104	18.8%	55,018	34.3%	54,750	34.2%	20,406	12.7%	160,278	53.4%
Bulk Water	7,948	19.9%	7,948	19.9%	7,948	19.9%	16,039	40.2%	39,882	13.3%
PAYE deductions	9,571	100.0%	-	-	-	-	-	-	9,571	3.2%
VAT (output less input)	4,376	100.0%	-	-	-	-	-	-	4,376	1.5%
Pensions / Retirement	8,135	100.0%	-	-	-	-	-	-	8,135	2.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14,071	18.1%	8,289	10.6%	5,200	6.7%	50,304	64.6%	77,864	25.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**74,205**	**24.7%**	**71,255**	**23.7%**	**67,898**	**22.6%**	**86,749**	**28.9%**	**300,107**	**100.0%**

Contact Details

Municipal Manager	Mr B.E Mswane	034 328 7750
Financial Manager	Mr B.E Hlongwe	034 328 7755

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EMADLANGENI (KZN253)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**75,347**	**25,191**	**33.4%**	**25,191**	**33.4%**	**25,355**	**32.9%**	**(.7%)**
Property rates	18,325	5,007	27.3%	5,007	27.3%	4,275	26.5%	17.1%
Property rates - penalties and collection charges	3,136	-	-	-	-	-	-	-
Service charges - electricity revenue	16,347	3,742	22.9%	3,742	22.9%	3,354	22.3%	11.6%
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1,759	362	20.6%	362	20.6%	353	21.1%	2.5%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	855	290	33.9%	290	33.9%	198	10.5%	46.4%
Interest earned - external investments	1,420	-	-	-	-	273	17.8%	(100.0%)
Interest earned - outstanding debtors	-	845	-	845	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	190	190	99.8%	190	99.8%	51	5.9%	271.5%
Licences and permits	538	256	47.6%	256	47.6%	220	107.6%	16.2%
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	31,368	14,299	45.6%	14,299	45.6%	16,505	58.8%	(13.4%)
Other own revenue	1,409	200	14.2%	200	14.2%	125	1.4%	59.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**74,447**	**15,440**	**20.7%**	**15,440**	**20.7%**	**15,631**	**20.3%**	**(1.2%)**
Employee related costs	30,301	7,676	25.3%	7,676	25.3%	7,801	23.1%	(1.6%)
Remuneration of councillors	3,722	796	21.4%	796	21.4%	796	-	-
Debt impairment	1,543	-	-	-	-	-	-	-
Depreciation and asset impairment	8,280	-	-	-	-	-	-	-
Finance charges	83	21	24.8%	21	24.8%	-	-	(100.0%)
Bulk purchases	10,911	4,457	40.8%	4,457	40.8%	4,000	32.7%	11.4%
Other Materials	-	325	-	325	-	222	-	46.1%
Contracted services	880	1,071	121.7%	1,071	121.7%	1,022	19.5%	4.8%
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	18,726	1,095	5.8%	1,095	5.8%	1,790	10.4%	(38.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**900**	**9,750**		**9,750**		**9,724**		
Transfers recognised - capital	15,247	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**16,147**	**9,750**		**9,750**		**9,724**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**16,147**	**9,750**		**9,750**		**9,724**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**16,147**	**9,750**		**9,750**		**9,724**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**16,147**	**9,750**		**9,750**		**9,724**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**16,147**	**2,167**	**13.4%**	**2,167**	**13.4%**	**182**	**.9%**	**1,090.7%**
National Government	15,247	2,167	14.2%	2,167	14.2%	182	1.0%	1,090.7%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**15,247**	**2,167**	**14.2%**	**2,167**	**14.2%**	**182**	**1.0%**	**1,090.7%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	900	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**16,147**	**2,167**	**13.4%**	**2,167**	**13.4%**	**182**	**.9%**	**1,090.7%**
Governance and Administration	**650**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	650	-	-	-	-	-	-	-
Community and Public Safety	**250**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	250	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15,247**	**2,167**	**14.2%**	**2,167**	**14.2%**	**182**	**1.0%**	**1,090.7%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	15,247	2,167	14.2%	2,167	14.2%	182	1.0%	1,090.7%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**75,066**	**33,318**	**44.4%**	**33,318**	**44.4%**	**29,994**	**33.6%**	**11.1%**
Property rates, penalties and collection charges	10,995	6,425	58.4%	6,425	58.4%	9,815	97.0%	(34.5%)
Service charges	13,114	3,098	23.6%	3,098	23.6%	3,319	25.6%	(6.6%)
Other revenue	**2,922**	**4,702**	**160.9%**	**4,702**	**160.9%**	**85**	**.6%**	**5,435.5%**
Government - operating	31,368	15,132	48.2%	15,132	48.2%	13,502	46.5%	12.1%
Government - capital	15,247	3,500	23.0%	3,500	23.0%	3,000	14.0%	16.7%
Interest	1,420	460	32.4%	460	32.4%	273	17.2%	68.7%
Dividends	-	-	-	-	-	-	-	-
Payments	**(63,512)**	**(17,198)**	**27.1%**	**(17,198)**	**27.1%**	**(18,208)**	**23.1%**	**(5.5%)**
Suppliers and employees	(63,429)	(17,198)	27.1%	(17,198)	27.1%	(18,208)	24.4%	(5.5%)
Finance charges	(83)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**11,554**	**16,120**	**139.5%**	**16,120**	**139.5%**	**11,786**	**113.6%**	**36.8%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(15,247)**	**(2,167)**	**14.2%**	**(2,167)**	**14.2%**	**-**	**-**	**(100.0%)**
Capital assets	(15,247)	(2,167)	14.2%	(2,167)	14.2%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(15,247)**	**(2,167)**	**14.2%**	**(2,167)**	**14.2%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(85)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(85)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(85)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(3,778)**	**13,953**	**(369.3%)**	**13,953**	**(369.3%)**	**11,786**	**(125.4%)**	**18.4%**
Cash/cash equivalents at the year begin:	9,698	7,538	77.7%	7,538	77.7%	14,828	70.4%	(49.2%)
Cash/cash equivalents at the year end:	**5,920**	**21,491**	**363.0%**	**21,491**	**363.0%**	**26,614**	**228.4%**	**(19.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1,219	15.1%	(10)	(.1%)	406	5.0%	6,432	79.9%	8,046	24.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(1,589)	(14.7%)	(15)	(.1%)	931	8.6%	11,495	106.2%	10,822	32.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	206	8.1%	(4)	(.1%)	81	3.2%	2,262	88.9%	2,546	7.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(16)	(3.3%)	(2)	(.5%)	16	3.5%	469	100.3%	467	1.4%	-	-	-	-
Interest on Arrear Debtor Accounts	411	3.9%	-	-	186	1.8%	10,013	94.4%	10,610	32.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	654	100.0%	654	2.0%	-	-	-	-
Total By Income Source	**231**	**.7%**	**(31)**	**(.1%)**	**1,620**	**4.9%**	**31,324**	**94.5%**	**33,144**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(2,065)	(28.7%)	-	-	729	10.1%	8,525	118.6%	7,189	21.7%	-	-	-	-
Commercial	374	18.1%	(10)	(.5%)	93	4.5%	1,611	77.9%	2,068	6.2%	-	-	-	-
Households	619	10.6%	(15)	(.2%)	155	2.7%	5,073	87.0%	5,832	17.6%	-	-	-	-
Other	1,303	7.2%	(6)	-	643	3.6%	16,116	89.3%	18,055	54.5%	-	-	-	-
Total By Customer Group	**231**	**.7%**	**(31)**	**(.1%)**	**1,620**	**4.9%**	**31,324**	**94.5%**	**33,144**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1,370	100.0%	-	-	-	-	-	-	1,370	76.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	429	99.8%	1	.2%	-	-	-	-	430	23.9%
Total	**1,799**	**99.9%**	**1**	**.1%**	**-**	**-**	**-**	**-**	**1,800**	**100.0%**

Contact Details

Municipal Manager	Mr Nkosi LCT	034 331 3041
Financial Manager	Ms Mhlophe S	034 331 3041

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DANNHAUSER (KZN254)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**192,547**	**2,456**	**1.3%**	**2,456**	**1.3%**	**42,725**	**35.1%**	**(94.3%)**
Property rates	17,977	1,612	9.0%	1,612	9.0%	4,187	21.7%	(61.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	86	-	86	-	84	7.1%	2.7%
Service charges - other	1,171	-	-	-	-	-	-	-
Rental of facilities and equipment	235	7	2.8%	7	2.8%	28	-	(76.5%)
Interest earned - external investments	4,237	14	.3%	14	.3%	946	22.4%	(98.5%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	391	13	3.3%	13	3.3%	29	7.9%	(55.6%)
Licences and permits	-	34	-	34	-	95	6.9%	(64.3%)
Agency services	-	82	-	82	-	168	.2%	(51.5%)
Transfers recognised - operational	87,056	-	-	-	-	35,247	525.4%	(100.0%)
Other own revenue	81,480	609	.7%	609	.7%	1,941	16.3%	(68.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**219,189**	**10,822**	**4.9%**	**10,822**	**4.9%**	**17,823**	**15.2%**	**(39.3%)**
Employee related costs	38,422	4,632	12.1%	4,632	12.1%	6,693	17.4%	(30.8%)
Remuneration of councillors	9,332	1,459	15.6%	1,459	15.6%	2,048	28.5%	(28.8%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	22,600	-	-	-	-	-	-	-
Finance charges	-	439	-	439	-	-	-	(100.0%)
Bulk purchases	77,600	-	-	-	-	(97)	-	(100.0%)
Other Materials	507	5	.9%	5	.9%	48	2.7%	(90.6%)
Contracted services	51,858	2,060	4.0%	2,060	4.0%	4,981	54.8%	(58.6%)
Transfers and grants	6,174	-	-	-	-	-	-	-
Other expenditure	12,696	2,243	17.7%	2,243	17.7%	4,150	9.2%	(46.0%)
Loss on disposal of PPE	-	(17)	-	(17)	-	-	-	(100.0%)
Surplus/(Deficit)	**(26,642)**	**(8,366)**		**(8,366)**		**24,902**		
Transfers recognised - capital	21,400	-	-	-	-	5,000	22.6%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(5,242)**	**(8,366)**		**(8,366)**		**29,902**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(5,242)**	**(8,366)**		**(8,366)**		**29,902**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(5,242)**	**(8,366)**		**(8,366)**		**29,902**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(5,242)**	**(8,366)**		**(8,366)**		**29,902**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**77,132**	**23,277**	**30.2%**	**23,277**	**30.2%**	**423**	**.7%**	**5,398.8%**
National Government	12,492	10,745	86.0%	10,745	86.0%	344	.9%	3,019.8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**12,492**	**10,745**	**86.0%**	**10,745**	**86.0%**	**344**	**.9%**	**3,019.8%**
Borrowing	32,000	3,364	10.5%	3,364	10.5%	-	-	(100.0%)
Internally generated funds	32,641	9,169	28.1%	9,169	28.1%	79	-	11,518.8%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**77,132**	**23,277**	**30.2%**	**23,277**	**30.2%**	**423**	**.7%**	**5,398.8%**
Governance and Administration	**1,252**	**1,339**	**106.9%**	**1,339**	**106.9%**	**55**	**1.2%**	**2,346.0%**
Executive & Council	900	591	65.6%	591	65.6%	-	-	(100.0%)
Budget & Treasury Office	141	-	-	-	-	-	-	-
Corporate Services	212	748	353.7%	748	353.7%	55	6.4%	1,267.2%
Community and Public Safety	**280**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	280	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**75,600**	**21,938**	**29.0%**	**21,938**	**29.0%**	**344**	**.6%**	**6,270.0%**
Planning and Development	75,600	21,938	29.0%	21,938	29.0%	344	.6%	6,270.0%
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**24**	**.8%**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	24	.8%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**251,954**	**58,091**	**23.1%**	**58,091**	**23.1%**	**45,504**	**32.3%**	**27.7%**
Property rates, penalties and collection charges	13,483	1,747	13.0%	1,747	13.0%	4,187	28.9%	(58.3%)
Service charges	878	150	17.0%	150	17.0%	57	6.8%	164.8%
Other revenue	**127,968**	**6,646**	**5.2%**	**6,646**	**5.2%**	**2,830**	**16.3%**	**134.9%**
Government - operating	85,243	37,495	44.0%	37,495	44.0%	32,847	39.6%	14.2%
Government - capital	21,400	11,000	51.4%	11,000	51.4%	5,000	22.6%	120.0%
Interest	2,982	1,053	35.3%	1,053	35.3%	584	19.5%	80.2%
Dividends	-	-	-	-	-	-	-	-
Payments	**(145,082)**	**(10,435)**	**7.2%**	**(10,435)**	**7.2%**	**(33,831)**	**34.7%**	**(69.2%)**
Suppliers and employees	(140,042)	(10,435)	7.5%	(10,435)	7.5%	(33,831)	34.7%	(69.2%)
Finance charges	(5,041)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**106,872**	**47,656**	**44.6%**	**47,656**	**44.6%**	**11,674**	**26.9%**	**308.2%**
Cash Flow from Investing Activities								
Receipts	**-**	**(4,615)**	**-**	**(4,615)**	**-**	**(4,615)**	**(44.8%)**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	(4,615)	-	(4,615)	-	(4,615)	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(52,824)**	**(14,476)**	**27.4%**	**(14,476)**	**27.4%**	**(4,518)**	**8.3%**	**220.4%**
Capital assets	(52,824)	(14,476)	27.4%	(14,476)	27.4%	(4,518)	8.3%	220.4%
Net Cash from/(used) Investing Activities	**(52,824)**	**(19,090)**	**36.1%**	**(19,090)**	**36.1%**	**(9,133)**	**20.6%**	**109.0%**
Cash Flow from Financing Activities								
Receipts	**-**	**(2,073)**	**-**	**(2,073)**	**-**	**(2,073)**	**(9.9%)**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(2,073)	-	(2,073)	-	(2,073)	-	-
Payments	**(5,803)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(5,803)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(5,803)**	**(2,073)**	**35.7%**	**(2,073)**	**35.7%**	**(2,073)**	**(11.7%)**	**-**
Net Increase/(Decrease) in cash held	**48,244**	**26,493**	**54.9%**	**26,493**	**54.9%**	**468**	**2.8%**	**5,558.7%**
Cash/cash equivalents at the year begin:	12,904	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**61,148**	**26,493**	**43.3%**	**26,493**	**43.3%**	**468**	**.9%**	**5,558.7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1,544	6.2%	1,314	5.2%	1,177	4.7%	21,037	83.9%	25,072	81.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	88	2.1%	78	1.9%	74	1.8%	3,878	94.2%	4,118	13.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	36	13.8%	4	1.6%	7	2.7%	212	81.9%	259	.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(257)	(17.2%)	(48)	(3.2%)	17	1.2%	1,784	119.2%	1,496	4.8%	-	-	-	-
Total By Income Source	**1,410**	**4.6%**	**1,349**	**4.4%**	**1,275**	**4.1%**	**26,912**	**87.0%**	**30,946**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	816	11.1%	785	10.7%	755	10.3%	4,977	67.9%	7,334	23.7%	-	-	-	-
Commercial	150	4.4%	131	3.9%	84	2.5%	3,021	89.2%	3,386	10.9%	-	-	-	-
Households	397	2.8%	319	2.2%	287	2.0%	13,417	93.0%	14,420	46.6%	-	-	-	-
Other	47	.8%	113	2.0%	149	2.6%	5,497	94.7%	5,806	18.8%	-	-	-	-
Total By Customer Group	**1,410**	**4.6%**	**1,349**	**4.4%**	**1,275**	**4.1%**	**26,912**	**87.0%**	**30,946**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	450	100.0%	-	-	-	-	-	-	450	19.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	347	100.0%	-	-	-	-	-	-	347	15.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	935	63.1%	168	11.3%	-	-	379	25.6%	1,482	65.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1,732**	**76.0%**	**168**	**7.4%**	**-**	**-**	**379**	**16.6%**	**2,279**	**100.0%**

Contact Details

Municipal Manager	Mr W.B Nkosi	034 621 2666
Financial Manager	Mrs Danisile Mohapi	034 621 2666

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: AMAJUBA (DC25)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**189,318**	**84,816**	**44.8%**	**84,816**	**44.8%**	**84,367**	**46.6%**	**.5%**
Property rates	-	-		-		-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	28,278	5,699	20.2%	5,699	20.2%	4,975	18.1%	14.5%
Service charges - sanitation revenue	-	337	-	337	-	1,244	-	(72.9%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	6	-	6	-	62	-	(90.5%)
Interest earned - external investments	4,552	979	21.5%	979	21.5%	831	20.8%	17.8%
Interest earned - outstanding debtors	4,057	1,399	34.5%	1,399	34.5%	781	21.1%	79.0%
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	151,895	76,394	50.3%	76,394	50.3%	71,943	49.6%	6.2%
Other own revenue	537	2	.3%	2	.3%	4,529	736.9%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**231,651**	**46,191**	**19.9%**	**46,191**	**19.9%**	**30,764**	**14.7%**	**50.1%**
Employee related costs	86,018	20,585	23.9%	20,585	23.9%	20,355	24.0%	1.1%
Remuneration of councillors	5,944	1,850	31.1%	1,850	31.1%	1,142	20.7%	61.9%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	33,178	8,295	25.0%	8,295	25.0%	-	-	(100.0%)
Finance charges	764	777	101.7%	777	101.7%	-	-	(100.0%)
Bulk purchases	17,263	1,409	8.2%	1,409	8.2%	1,503	7.1%	(6.2%)
Other Materials	-	-	-	-	-	-	-	-
Contracted services	22,514	3,274	14.5%	3,274	14.5%	888	6.6%	268.7%
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	65,969	10,001	15.2%	10,001	15.2%	6,876	17.6%	45.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(42,333)**	**38,625**		**38,625**		**53,603**		
Transfers recognised - capital	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	348	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(41,985)**	**38,625**		**38,625**		**53,603**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(41,985)**	**38,625**		**38,625**		**53,603**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(41,985)**	**38,625**		**38,625**		**53,603**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(41,985)**	**38,625**		**38,625**		**53,603**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**127,206**	**14,264**	**11.2%**	**14,264**	**11.2%**	**23,127**	**19.3%**	**(38.3%)**
National Government	126,858	14,178	11.2%	14,178	11.2%	23,127	19.3%	(38.7%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**126,858**	**14,178**	**11.2%**	**14,178**	**11.2%**	**23,127**	**19.3%**	**(38.7%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	348	86	24.7%	86	24.7%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**127,206**	**14,264**	**11.2%**	**14,264**	**11.2%**	**23,127**	**19.3%**	**(38.3%)**
Governance and Administration	**348**	**86**	**24.7%**	**86**	**24.7%**	**-**	**-**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	150	48	32.0%	48	32.0%	-	-	(100.0%)
Corporate Services	198	38	19.2%	38	19.2%	-	-	(100.0%)
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**126,858**	**14,178**	**11.2%**	**14,178**	**11.2%**	**23,127**	**19.3%**	**(38.7%)**
Electricity	126,858	-	-	-	-	-	-	-
Water	-	14,178	-	14,178	-	23,127	19.3%	(38.7%)
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**303,771**	**95,596**	**31.5%**	**95,596**	**31.5%**	**132,732**	**45.3%**	**(28.0%)**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	17,079	4,342	25.4%	4,342	25.4%	4,990	20.2%	(13.0%)
Other revenue	**537**	**2,778**	**517.3%**	**2,778**	**517.3%**	**10,809**	**1,811.9%**	**(74.3%)**
Government - operating	152,295	64,335	42.2%	64,335	42.2%	59,434	41.2%	8.2%
Government - capital	126,858	23,544	18.6%	23,544	18.6%	56,540	47.1%	(58.4%)
Interest	7,002	597	8.5%	597	8.5%	958	25.3%	(37.7%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(223,460)**	**(71,226)**	**31.9%**	**(71,226)**	**31.9%**	**(60,929)**	**31.9%**	**16.9%**
Suppliers and employees	(222,696)	(70,462)	31.6%	(70,462)	31.6%	(60,929)	32.0%	15.6%
Finance charges	(764)	(764)	100.0%	(764)	100.0%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**80,312**	**24,370**	**30.3%**	**24,370**	**30.3%**	**71,803**	**70.4%**	**(66.1%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(127,206)**	**(3,881)**	**3.1%**	**(3,881)**	**3.1%**	**(22,292)**	**18.6%**	**(82.6%)**
Capital assets	(127,206)	(3,881)	3.1%	(3,881)	3.1%	(22,292)	18.6%	(82.6%)
Net Cash from/(used) Investing Activities	**(127,206)**	**(3,881)**	**3.1%**	**(3,881)**	**3.1%**	**(22,292)**	**18.6%**	**(82.6%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**(767)**	**-**	**(100.0%)**
Repayment of borrowing	-	-	-	-	-	(767)	-	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**(767)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(46,894)**	**20,490**	**(43.7%)**	**20,490**	**(43.7%)**	**48,744**	**(271.5%)**	**(58.0%)**
Cash/cash equivalents at the year begin:	21,009	54,079	257.4%	54,079	257.4%	20,981	721.2%	157.8%
Cash/cash equivalents at the year end:	**(25,886)**	**74,569**	**(288.1%)**	**74,569**	**(288.1%)**	**69,725**	**(463.5%)**	**6.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2,657	5.6%	2,341	5.0%	1,136	2.4%	41,161	87.0%	47,295	73.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	648	4.2%	459	3.0%	409	2.7%	13,914	90.2%	15,429	23.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17	.8%	17	.8%	17	.8%	2,000	97.5%	2,051	3.2%	-	-	-	-
Total By Income Source	**3,322**	**5.1%**	**2,817**	**4.3%**	**1,562**	**2.4%**	**57,074**	**88.1%**	**64,775**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1,254	22.9%	1,195	21.9%	133	2.4%	2,885	52.8%	5,468	8.4%	-	-	-	-
Commercial	161	6.5%	112	4.5%	93	3.7%	2,123	85.3%	2,489	3.8%	-	-	-	-
Households	1,907	3.4%	1,510	2.7%	1,335	2.4%	52,066	91.6%	56,819	87.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**3,322**	**5.1%**	**2,817**	**4.3%**	**1,562**	**2.4%**	**57,074**	**88.1%**	**64,775**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	1,634	7.3%	1,621	7.3%	18,995	85.4%	22,250	55.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	43	.2%	3,277	18.9%	2,195	12.7%	11,809	68.2%	17,324	43.3%
Auditor-General	-	-	473	100.0%	-	-	-	-	473	1.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	**43**	**.1%**	**5,384**	**13.4%**	**3,816**	**9.5%**	**30,804**	**76.9%**	**40,047**	**100.0%**

Contact Details

Municipal Manager	Mr SR Mathobela	034 329 7256
Financial Manager	Mr WJM MNGOMEZULU	034 329 7287

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EDUMBE (KZN261)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**125,707**	**16,367**	**13.0%**	**16,367**	**13.0%**	**16,022**	**14.2%**	**2.2%**
Property rates	20,313	2,245	11.1%	2,245	11.1%	9,994	59.1%	(77.5%)
Property rates - penalties and collection charges	-	1,442	-	1,442	-	-	-	(100.0%)
Service charges - electricity revenue	18,829	2,483	13.2%	2,483	13.2%	2,433	15.7%	2.1%
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6,074	-	-	-	-	-	-	-
Service charges - other	-	1,278	-	1,278	-	1,527	-	(16.3%)
Rental of facilities and equipment	1,586	1,392	87.7%	1,392	87.7%	1,283	88.9%	8.4%
Interest earned - external investments	480	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	325	-	325	-	26	-	1,142.5%
Dividends received	-	-	-	-	-	-	-	-
Fines	3,804	60	1.6%	60	1.6%	414	21.1%	(85.4%)
Licences and permits	954	230	24.1%	230	24.1%	345	46.8%	(33.3%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	72,621	6,869	9.5%	6,869	9.5%	-	-	(100.0%)
Other own revenue	1,046	43	4.1%	43	4.1%	-	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**123,998**	**30,456**	**24.6%**	**30,456**	**24.6%**	**9,971**	**8.5%**	**205.5%**
Employee related costs	50,248	3,144	6.3%	3,144	6.3%	315	.6%	897.8%
Remuneration of councillors	5,464	542	9.9%	542	9.9%	317	5.8%	70.6%
Debt impairment	10,907	-	-	-	-	-	-	-
Depreciation and asset impairment	7,254	-	-	-	-	-	-	-
Finance charges	150	143	95.1%	143	95.1%	-	-	(100.0%)
Bulk purchases	18,163	3,128	17.2%	3,128	17.2%	5,888	28.9%	(46.9%)
Other Materials	2,500	-	-	-	-	-	-	-
Contracted services	7,763	23,293	300.1%	23,293	300.1%	1,085	17.8%	2,047.3%
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	21,549	205	1.0%	205	1.0%	2,366	8.8%	(91.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1,710**	**(14,088)**		**(14,088)**		**6,052**		
Transfers recognised - capital	-	14,114	-	14,114	-	28,156	68.0%	(49.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1,710**	**26**		**26**		**34,208**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1,710**	**26**		**26**		**34,208**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1,710**	**26**		**26**		**34,208**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1,710**	**26**		**26**		**34,208**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**41,414**	**9,563**	**23.1%**	**9,563**	**23.1%**	**11,066**	**26.5%**	**(13.6%)**
National Government	41,414	9,563	23.1%	9,563	23.1%	11,066	26.7%	(13.6%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**41,414**	**9,563**	**23.1%**	**9,563**	**23.1%**	**11,066**	**26.7%**	**(13.6%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**41,414**	**9,563**	**23.1%**	**9,563**	**23.1%**	**11,066**	**26.5%**	**(13.6%)**
Governance and Administration	**1,240**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	1,240	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**26,874**	**4,135**	**15.4%**	**4,135**	**15.4%**	**5,869**	**33.6%**	**(29.5%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	26,874	4,135	15.4%	4,135	15.4%	5,869	33.6%	(29.5%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**13,300**	**5,428**	**40.8%**	**5,428**	**40.8%**	**5,196**	**21.7%**	**4.4%**
Electricity	13,300	5,428	40.8%	5,428	40.8%	5,196	21.7%	4.4%
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**165,381**	**57,825**	**35.0%**	**57,825**	**35.0%**	**56,465**	**40.0%**	**2.4%**
Property rates, penalties and collection charges	20,313	1,164	5.7%	1,164	5.7%	5,007	45.9%	(76.8%)
Service charges	24,903	3,327	13.4%	3,327	13.4%	3,859	24.8%	(13.8%)
Other revenue	**6,890**	**4,410**	**64.0%**	**4,410**	**64.0%**	**14,656**	**377.9%**	**(69.9%)**
Government - operating	73,121	33,642	46.0%	33,642	46.0%	27,903	40.2%	20.6%
Government - capital	39,674	15,000	37.8%	15,000	37.8%	5,000	12.1%	200.0%
Interest	480	282	58.8%	282	58.8%	39	23.3%	628.3%
Dividends	-	-	-	-	-	-	-	-
Payments	**(107,275)**	**(46,059)**	**42.9%**	**(46,059)**	**42.9%**	**(45,318)**	**44.0%**	**1.6%**
Suppliers and employees	(107,125)	(46,042)	43.0%	(46,042)	43.0%	(45,299)	44.0%	1.6%
Finance charges	(150)	(17)	11.1%	(17)	11.1%	(19)	15.8%	(11.9%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**58,106**	**11,766**	**20.2%**	**11,766**	**20.2%**	**11,147**	**29.1%**	**5.6%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(39,674)**	**(2,183)**	**5.5%**	**(2,183)**	**5.5%**	**(9,968)**	**24.0%**	**(78.1%)**
Capital assets	(39,674)	(2,183)	5.5%	(2,183)	5.5%	(9,968)	24.0%	(78.1%)
Net Cash from/(used) Investing Activities	**(39,674)**	**(2,183)**	**5.5%**	**(2,183)**	**5.5%**	**(9,968)**	**24.0%**	**(78.1%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**18,432**	**9,583**	**52.0%**	**9,583**	**52.0%**	**1,179**	**(36.0%)**	**712.7%**
Cash/cash equivalents at the year begin:	14	2,794	19,589.7%	2,794	19,589.7%	14	-	19,489.7%
Cash/cash equivalents at the year end:	**18,446**	**12,378**	**67.1%**	**12,378**	**67.1%**	**1,193**	**(36.5%)**	**937.1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	819	12.5%	531	8.1%	(59)	(.9%)	5,271	80.3%	6,562	5.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1,007	2.9%	969	2.8%	(80)	(.2%)	32,989	94.6%	34,885	28.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	696	.9%	692	.9%	(5)	-	78,624	98.3%	80,008	65.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	0	86.0%	0	94.2%	(0)	(80.2%)	0	-	-	-	-	-
Total By Income Source	**2,522**	**2.1%**	**2,193**	**1.8%**	**(145)**	**(.1%)**	**116,884**	**96.2%**	**121,455**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	414	3.1%	430	3.2%	(2)	-	12,742	93.8%	13,584	11.2%	-	-	-	-
Commercial	1,015	6.3%	739	4.6%	(81)	(.5%)	14,452	89.6%	16,126	13.3%	-	-	-	-
Households	916	1.1%	868	1.0%	(57)	(.1%)	84,839	98.0%	86,565	71.3%	-	-	-	-
Other	177	3.4%	155	3.0%	(4)	(.1%)	4,851	93.7%	5,180	4.3%	-	-	-	-
Total By Customer Group	**2,522**	**2.1%**	**2,193**	**1.8%**	**(145)**	**(.1%)**	**116,884**	**96.2%**	**121,455**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	3,247	54.9%	-	-	-	-	2,673	45.1%	5,920	28.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	671	4.7%	500	3.5%	388	2.7%	12,866	89.2%	14,425	68.9%
Auditor-General	37	100.0%	-	-	-	-	-	-	37	2%
Other	30	5.3%	-	-	-	-	539	94.7%	569	2.7%
Total	**3,985**	**19.0%**	**500**	**2.4%**	**388**	**1.9%**	**16,078**	**76.7%**	**20,951**	**100.0%**

Contact Details

Municipal Manager	Mr MP Khathide	034 995 1650
Financial Manager	Mr S Mngwengwe	034 995 1650

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UPHONGOLO (KZN262)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**227,291**	**72,503**	**31.9%**	**72,503**	**31.9%**	**63,167**	**30.3%**	**14.8%**
Property rates	36,826	6,033	16.4%	6,033	16.4%	3,367	10.1%	79.2%
Property rates - penalties and collection charges	-	0	-	0	-	0	-	3,660.0%
Service charges - electricity revenue	37,385	9,179	24.6%	9,179	24.6%	8,354	23.9%	9.9%
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	10,523	2,791	26.5%	2,791	26.5%	2,529	25.3%	10.3%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	455	104	22.9%	104	22.9%	170	23.7%	(38.7%)
Interest earned - external investments	1,549	458	29.6%	458	29.6%	410	25.4%	11.7%
Interest earned - outstanding debtors	8,096	1,779	22.0%	1,779	22.0%	2,010	29.4%	(11.5%)
Dividends received	-	-	-	-	-	-	-	-
Fines	491	3	.5%	3	.5%	36	7.8%	(92.6%)
Licences and permits	1,566	343	21.9%	343	21.9%	376	24.9%	(8.8%)
Agency services	790	184	23.3%	184	23.3%	172	20.0%	7.3%
Transfers recognised - operational	128,283	51,400	40.1%	51,400	40.1%	45,459	38.8%	13.1%
Other own revenue	1,327	228	17.1%	228	17.1%	283	30.0%	(19.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**263,912**	**52,639**	**19.9%**	**52,639**	**19.9%**	**47,187**	**21.6%**	**11.6%**
Employee related costs	89,103	20,430	22.9%	20,430	22.9%	18,153	23.8%	12.5%
Remuneration of councillors	9,864	1,703	17.3%	1,703	17.3%	2,082	23.8%	(18.2%)
Debt impairment	15,707	-	-	-	-	2,682	25.0%	(100.0%)
Depreciation and asset impairment	12,742	3,185	25.0%	3,185	25.0%	2,344	25.0%	35.9%
Finance charges	2,660	508	19.1%	508	19.1%	173	4.6%	194.0%
Bulk purchases	28,812	2,709	9.4%	2,709	9.4%	7,653	28.5%	(64.6%)
Other Materials	12,930	609	4.7%	609	4.7%	752	6.1%	(19.0%)
Contracted services	21,998	6,640	30.2%	6,640	30.2%	3,953	16.4%	68.0%
Transfers and grants	2,544	-	-	-	-	-	-	-
Other expenditure	67,551	16,854	25.0%	16,854	25.0%	9,394	23.0%	79.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(36,620)**	**19,864**		**19,864**		**15,980**		
Transfers recognised - capital	34,904	6,579	18.8%	6,579	18.8%	12,739	35.1%	(48.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(1,716)**	**26,444**		**26,444**		**28,720**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(1,716)**	**26,444**		**26,444**		**28,720**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(1,716)**	**26,444**		**26,444**		**28,720**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(1,716)**	**26,444**		**26,444**		**28,720**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**67,471**	**4,935**	**7.3%**	**4,935**	**7.3%**	**12,020**	**18.7%**	**(58.9%)**
National Government	34,904	4,935	14.1%	4,935	14.1%	11,797	32.5%	(58.2%)
Provincial Government	-	-	-	-	-	92	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**34,904**	**4,935**	**14.1%**	**4,935**	**14.1%**	**11,889**	**32.7%**	**(58.5%)**
Borrowing	24,600	-	-	-	-	-	-	-
Internally generated funds	7,967	-	-	-	-	131	1.7%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**67,471**	**4,935**	**7.3%**	**4,935**	**7.3%**	**12,020**	**18.7%**	**(58.9%)**
Governance and Administration	**16,217**	**-**	**-**	**-**	**-**	**131**	**2.4%**	**(100.0%)**
Executive & Council	39	-	-	-	-	-	-	-
Budget & Treasury Office	16,179	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	131	-	(100.0%)
Community and Public Safety	**5,034**	**4,380**	**87.0%**	**4,380**	**87.0%**	**2,660**	**14.7%**	**64.6%**
Community & Social Services	974	3,135	321.9%	3,135	321.9%	2,281	29.1%	37.4%
Sport And Recreation	-	1,245	-	1,245	-	379	3.7%	228.4%
Public Safety	4,060	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**36,430**	**555**	**1.5%**	**555**	**1.5%**	**5,058**	**16.3%**	**(89.0%)**
Planning and Development	26,830	387	1.4%	387	1.4%	-	-	(100.0%)
Road Transport	9,600	167	1.7%	167	1.7%	5,058	28.9%	(96.7%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**9,790**	**-**	**-**	**-**	**-**	**4,171**	**43.2%**	**(100.0%)**
Electricity	9,750	-	-	-	-	4,171	46.3%	(100.0%)
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	40	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**249,667**	**121,319**	**48.6%**	**121,319**	**48.6%**	**81,917**	**35.9%**	**48.1%**
Property rates, penalties and collection charges	28,079	6,043	21.5%	6,043	21.5%	8,154	31.5%	(25.9%)
Service charges	45,055	11,271	25.0%	11,271	25.0%	10,339	26.2%	9.0%
Other revenue	**4,910**	**303**	**6.2%**	**303**	**6.2%**	**2,299**	**51.1%**	**(86.8%)**
Government - operating	127,075	102,380	80.6%	102,380	80.6%	47,715	40.7%	114.6%
Government - capital	34,904	-	-	-	-	13,000	35.8%	(100.0%)
Interest	9,645	1,320	13.7%	1,320	13.7%	410	8.2%	221.7%
Dividends	-	2	-	2	-	-	-	(100.0%)
Payments	**(204,680)**	**(20,462)**	**10.0%**	**(20,462)**	**10.0%**	**(97,365)**	**50.9%**	**(79.0%)**
Suppliers and employees	(200,245)	(20,462)	10.2%	(20,462)	10.2%	(97,209)	53.3%	(79.0%)
Finance charges	(1,892)	-	-	-	-	(156)	4.2%	(100.0%)
Transfers and grants	(2,544)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**44,987**	**100,858**	**224.2%**	**100,858**	**224.2%**	**(15,448)**	**(41.5%)**	**(752.9%)**
Cash Flow from Investing Activities								
Receipts	**-**	**(5,542)**	**-**	**(5,542)**	**-**	**40,934**	**-**	**(113.5%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	9,458	-	9,458	-	-	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	40,934	-	(100.0%)
Decrease (increase) in non-current investments	-	(15,000)	-	(15,000)	-	-	-	(100.0%)
Payments	**(43,621)**	**(34)**	**.1%**	**(34)**	**.1%**	**(12,020)**	**33.1%**	**(99.7%)**
Capital assets	(43,621)	(34)	.1%	(34)	.1%	(12,020)	33.1%	(99.7%)
Net Cash from/(used) Investing Activities	**(43,621)**	**(5,576)**	**12.8%**	**(5,576)**	**12.8%**	**28,914**	**(79.6%)**	**(119.3%)**
Cash Flow from Financing Activities								
Receipts	**5,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	5,000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(3,250)**	**422**	**(13.0%)**	**422**	**(13.0%)**	**(578)**	**5.1%**	**(173.0%)**
Repayment of borrowing	(3,250)	422	(13.0%)	422	(13.0%)	(578)	5.1%	(173.0%)
Net Cash from/(used) Financing Activities	**1,750**	**422**	**24.1%**	**422**	**24.1%**	**(578)**	**(6.6%)**	**(173.0%)**
Net Increase/(Decrease) in cash held	**3,116**	**95,704**	**3,071.8%**	**95,704**	**3,071.8%**	**12,887**	**133.3%**	**642.6%**
Cash/cash equivalents at the year begin:	1,604	-	-	-	-	1,604	16.4%	(100.0%)
Cash/cash equivalents at the year end:	**4,719**	**95,704**	**2,027.9%**	**95,704**	**2,027.9%**	**14,491**	**74.5%**	**560.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3,151	53.7%	964	16.4%	170	2.9%	1,586	27.0%	5,871	3.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(434)	(.8%)	27	.1%	46	.1%	51,797	100.7%	51,435	31.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	818	1.7%	738	1.6%	635	1.3%	45,124	95.4%	47,315	29.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	28	2.8%	30	3.1%	45	4.6%	879	89.5%	982	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	8	-	-	-	-	-	43,627	100.0%	43,635	26.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	184	1.3%	160	1.1%	158	1.1%	13,498	96.4%	14,000	8.6%	-	-	-	-
Total By Income Source	**3,755**	**2.3%**	**1,919**	**1.2%**	**1,054**	**.6%**	**156,511**	**95.9%**	**163,239**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(2,188)	(11.7%)	348	1.9%	78	.4%	20,493	109.4%	18,731	11.5%	-	-	-	-
Commercial	3,350	43.1%	499	6.4%	124	1.6%	3,798	48.9%	7,771	4.8%	-	-	-	-
Households	2,131	1.8%	1,049	.9%	838	.7%	117,159	96.7%	121,176	74.2%	-	-	-	-
Other	462	3.0%	23	.1%	15	.1%	15,062	96.8%	15,562	9.5%	-	-	-	-
Total By Customer Group	**3,755**	**2.3%**	**1,919**	**1.2%**	**1,054**	**.6%**	**156,511**	**95.9%**	**163,239**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	405	100.0%	-	-	-	-	-	-	405	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**405**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**405**	**100.0%**

Contact Details

Municipal Manager	Mr Musa Nxumalo	034 413 1223
Financial Manager	Mr Johannes Nkosi	034 413 1223

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ABAQULUSI (KZN263)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**517,105**	**107,410**	**20.8%**	**107,410**	**20.8%**	**81,566**	**16.8%**	**31.7%**
Property rates	71,974	18,076	25.1%	18,076	25.1%	17,470	25.8%	3.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	182,487	23,712	13.0%	23,712	13.0%	38,959	19.4%	(39.1%)
Service charges - water revenue	39,102	8,694	22.2%	8,694	22.2%	7,103	23.7%	22.4%
Service charges - sanitation revenue	19,565	6,785	34.7%	6,785	34.7%	4,540	17.1%	49.5%
Service charges - refuse revenue	15,689	5,057	32.2%	5,057	32.2%	3,772	18.5%	34.0%
Service charges - other	-	23,744	-	23,744	-	36	-	64,985.3%
Rental of facilities and equipment	3,835	3,135	81.7%	3,135	81.7%	226	15.4%	1,285.9%
Interest earned - external investments	-	-	-	-	-	184	10.5%	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	7,092	54,552.3%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	1,227	305	24.9%	305	24.9%	532	26.5%	(42.7%)
Licences and permits	4,825	995	20.6%	995	20.6%	1,237	28.1%	(19.6%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	154,294	1,456	.9%	1,456	.9%	-	-	(100.0%)
Other own revenue	24,107	15,451	64.1%	15,451	64.1%	415	21.8%	3,626.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**540,078**	**80,616**	**14.9%**	**80,616**	**14.9%**	**118,074**	**19.9%**	**(31.7%)**
Employee related costs	147,553	12,977	8.8%	12,977	8.8%	8,861	6.5%	46.5%
Remuneration of councillors	21,532	-	-	-	-	-	-	-
Debt impairment	7,283	-	-	-	-	(62,372)	-	(100.0%)
Depreciation and asset impairment	61,600	-	-	-	-	161,345	167.4%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	-	45,458	-	45,458	-	4,009	2.7%	1,034.0%
Other Materials	-	3,139	-	3,139	-	494	2.5%	535.2%
Contracted services	-	6,512	-	6,512	-	3,701	4.3%	76.0%
Transfers and grants	36,434	157	.4%	157	.4%	694	3.5%	(77.4%)
Other expenditure	265,677	12,346	4.6%	12,346	4.6%	1,343	2.6%	819.5%
Loss on disposal of PPE	-	27	-	27	-	-	-	(100.0%)
Surplus/(Deficit)	**(22,973)**	**26,794**		**26,794**		**(36,509)**		
Transfers recognised - capital	-	133	-	133	-	68,013	-	(99.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(22,973)**	**26,927**		**26,927**		**31,504**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(22,973)**	**26,927**		**26,927**		**31,504**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(22,973)**	**26,927**		**26,927**		**31,504**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(22,973)**	**26,927**		**26,927**		**31,504**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**41,284**	**6,524**	**15.8%**	**6,524**	**15.8%**	**-**	**-**	**(100.0%)**
National Government	36,434	6,524	17.9%	6,524	17.9%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**36,434**	**6,524**	**17.9%**	**6,524**	**17.9%**	**-**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	4,850	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**41,284**	**6,524**	**15.8%**	**6,524**	**15.8%**	**-**	**-**	**(100.0%)**
Governance and Administration	**1,150**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	250	-	-	-	-	-	-	-
Corporate Services	900	-	-	-	-	-	-	-
Community and Public Safety	**450**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	150	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	300	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**36,434**	**6,524**	**17.9%**	**6,524**	**17.9%**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	36,434	6,524	17.9%	6,524	17.9%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**3,250**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	3,000	-	-	-	-	-	-	-
Water	250	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**514,353**	**125,497**	**24.4%**	**125,497**	**24.4%**	**146,235**	**27.1%**	**(14.2%)**
Property rates, penalties and collection charges	71,974	17,691	24.6%	17,691	24.6%	17,467	25.7%	1.3%
Service charges	239,860	55,033	22.9%	55,033	22.9%	49,434	20.4%	11.3%
Other revenue	**9,945**	**11,647**	**117.1%**	**11,647**	**117.1%**	**1,144**	**2.3%**	**917.9%**
Government - operating	154,294	5,912	3.8%	5,912	3.8%	49,075	39.4%	(88.0%)
Government - capital	36,434	25,628	70.3%	25,628	70.3%	14,912	28.3%	71.9%
Interest	1,846	9,587	519.3%	9,587	519.3%	14,203	805.6%	(32.5%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(477,920)**	**(107,734)**	**22.5%**	**(107,734)**	**22.5%**	**(62,127)**	**13.0%**	**73.4%**
Suppliers and employees	(477,242)	(107,693)	22.6%	(107,693)	22.6%	(62,127)	13.6%	73.3%
Finance charges	(578)	-	-	-	-	-	-	-
Transfers and grants	(100)	(41)	40.9%	(41)	40.9%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**36,432**	**17,763**	**48.8%**	**17,763**	**48.8%**	**84,108**	**133.6%**	**(78.9%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(36,434)**	**-**	**-**	**-**	**-**	**(2,442)**	**-**	**(100.0%)**
Capital assets	(36,434)	-	-	-	-	(2,442)	-	(100.0%)
Net Cash from/(used) Investing Activities	**(36,434)**	**-**	**-**	**-**	**-**	**(2,442)**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**(4,602)**	**-**	**(4,602)**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(4,602)	-	(4,602)	-	-	-	(100.0%)
Payments	**-**	**(212)**	**-**	**(212)**	**-**	**-**	**-**	**(100.0%)**
Repayment of borrowing	-	(212)	-	(212)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**(4,814)**	**-**	**(4,814)**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(2)**	**12,949**	**(781,500.1%)**	**12,949**	**(781,500.1%)**	**81,666**	**129.7%**	**(84.1%)**
Cash/cash equivalents at the year begin:	11,709	-	-	-	-	13,622	-	(100.0%)
Cash/cash equivalents at the year end:	**11,707**	**12,949**	**110.6%**	**12,949**	**110.6%**	**95,288**	**151.3%**	**(86.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2,443	9.6%	965	3.8%	902	3.6%	21,088	83.0%	25,398	15.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8,309	51.5%	1,136	7.0%	650	4.0%	6,055	37.5%	16,150	10.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4,115	8.2%	1,595	3.2%	1,362	2.7%	43,017	85.9%	50,089	31.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,961	7.7%	1,140	4.5%	1,018	4.0%	21,310	83.8%	25,429	15.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,450	7.6%	838	4.4%	720	3.8%	15,983	84.2%	18,992	11.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	389	3.0%	389	3.0%	387	3.0%	11,951	91.1%	13,117	8.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(7,764)	(66.7%)	475	4.1%	(125)	(1.1%)	19,051	163.7%	11,637	7.2%	-	-	-	-
Total By Income Source	**10,903**	**6.8%**	**6,539**	**4.1%**	**4,914**	**3.1%**	**138,455**	**86.1%**	**160,811**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(7,300)	243.1%	482	(16.0%)	151	(5.0%)	3,664	(122.0%)	(3,003)	(1.9%)	-	-	-	-
Commercial	9,037	20.9%	1,659	3.8%	1,099	2.5%	31,543	72.8%	43,337	26.9%	-	-	-	-
Households	8,946	8.1%	4,202	3.8%	3,472	3.1%	94,240	85.0%	110,859	68.9%	-	-	-	-
Other	221	2.3%	196	2.0%	192	2.0%	9,008	93.7%	9,618	6.0%	-	-	-	-
Total By Customer Group	**10,903**	**6.8%**	**6,539**	**4.1%**	**4,914**	**3.1%**	**138,455**	**86.1%**	**160,811**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	8,364	100.0%	-	-	-	-	-	-	8,364	39.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1,919	100.0%	-	-	-	-	-	-	1,919	9.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1,923	100.0%	-	-	-	-	-	-	1,923	9.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8,662	100.0%	-	-	-	-	-	-	8,662	41.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	209	100.0%	-	-	-	-	-	-	209	1.0%
Total	**21,077**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**21,077**	**100.0%**

Contact Details

Municipal Manager	Mr BE Ntanzi	034 982 2133
Financial Manager	Mr H.A. Mahomed	034 982 2133

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NONGOMA (KZN265)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**173,695**	**74,107**	**42.7%**	**74,107**	**42.7%**	**73,271**	**41.2%**	**1.1%**
Property rates	22,995	13,579	59.1%	13,579	59.1%	12,925	59.1%	5.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2,018	-	-	-	-	-	-	-
Service charges - other	-	480	-	480	-	454	-	5.8%
Rental of facilities and equipment	246	50	20.4%	50	20.4%	55	23.3%	(8.1%)
Interest earned - external investments	1,940	1,447	74.6%	1,447	74.6%	177	9.7%	717.6%
Interest earned - outstanding debtors	1,100	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	324	102	31.3%	102	31.3%	1,179	429.7%	(91.4%)
Licences and permits	888	212	23.9%	212	23.9%	214	-	(.7%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	142,909	58,205	40.7%	58,205	40.7%	57,825	39.7%	.7%
Other own revenue	1,273	33	2.6%	33	2.6%	443	14.4%	(92.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**164,775**	**64,157**	**38.9%**	**64,157**	**38.9%**	**40,893**	**26.0%**	**56.9%**
Employee related costs	83,215	21,452	25.8%	21,452	25.8%	25,070	43.9%	(14.4%)
Remuneration of councillors	14,822	3,420	23.1%	3,420	23.1%	3,248	23.4%	5.3%
Debt impairment	1,736	-	-	-	-	-	-	-
Depreciation and asset impairment	4,916	-	-	-	-	-	-	-
Finance charges	200	-	-	-	-	0	.2%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	4,540	1,241	27.3%	1,241	27.3%	-	-	(100.0%)
Contracted services	24,051	29,859	124.1%	29,859	124.1%	5,523	25.4%	440.6%
Transfers and grants	1,550	-	-	-	-	-	-	-
Other expenditure	29,745	8,185	27.5%	8,185	27.5%	6,915	12.6%	18.4%
Loss on disposal of PPE	-	-	-	-	-	137	-	(100.0%)
Surplus/(Deficit)	**8,920**	**9,950**		**9,950**		**32,378**		
Transfers recognised - capital	46,286	11,944	25.8%	11,944	25.8%	2,818	6.5%	323.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**55,206**	**21,894**		**21,894**		**35,196**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**55,206**	**21,894**		**21,894**		**35,196**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**55,206**	**21,894**		**21,894**		**35,196**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**55,206**	**21,894**		**21,894**		**35,196**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**55,206**	**8,569**	**15.5%**	**8,569**	**15.5%**	**7,952**	**12.4%**	**7.8%**
National Government	46,286	8,569	18.5%	8,569	18.5%	6,970	11.9%	22.9%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**46,286**	**8,569**	**18.5%**	**8,569**	**18.5%**	**6,970**	**11.9%**	**22.9%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	8,920	-	-	-	-	982	17.2%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**55,206**	**8,569**	**15.5%**	**8,569**	**15.5%**	**7,952**	**12.4%**	**7.8%**
Governance and Administration	**420**	**-**	**-**	**-**	**-**	**982**	**67.2%**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	30	-	-	-	-	982	172.2%	(100.0%)
Corporate Services	390	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**54,786**	**8,569**	**15.6%**	**8,569**	**15.6%**	**6,970**	**11.7%**	**22.9%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	54,786	8,569	15.6%	8,569	15.6%	6,970	11.9%	22.9%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**210,707**	**101,989**	**48.4%**	**101,989**	**48.4%**	**77,873**	**36.3%**	**31.0%**
Property rates, penalties and collection charges	16,326	3,384	20.7%	3,384	20.7%	2,720	15.1%	24.4%
Service charges	686	353	51.5%	353	51.5%	-	-	(100.0%)
Other revenue	**2,559**	**2,212**	**86.4%**	**2,212**	**86.4%**	**840**	**23.5%**	**163.4%**
Government - operating	142,909	82,575	57.8%	82,575	57.8%	56,322	42.7%	46.6%
Government - capital	46,286	13,000	28.1%	13,000	28.1%	17,500	30.0%	(25.7%)
Interest	1,940	464	23.9%	464	23.9%	491	26.8%	(5.5%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(158,123)**	**(71,379)**	**45.1%**	**(71,379)**	**45.1%**	**(46,087)**	**30.3%**	**54.9%**
Suppliers and employees	(156,373)	(71,379)	45.6%	(71,379)	45.6%	(46,087)	30.3%	54.9%
Finance charges	(200)	-	-	-	-	-	-	-
Transfers and grants	(1,550)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**52,584**	**30,610**	**58.2%**	**30,610**	**58.2%**	**31,785**	**51.2%**	**(3.7%)**
Cash Flow from Investing Activities								
Receipts	**-**	**1,437**	**-**	**1,437**	**-**	**1,439**	**-**	**(.2%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	1,437	-	1,437	-	1,439	-	(.2%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(55,206)**	**(9,517)**	**17.2%**	**(9,517)**	**17.2%**	**(10,294)**	**16.1%**	**(7.5%)**
Capital assets	(55,206)	(9,517)	17.2%	(9,517)	17.2%	(10,294)	16.1%	(7.5%)
Net Cash from/(used) Investing Activities	**(55,206)**	**(8,080)**	**14.6%**	**(8,080)**	**14.6%**	**(8,855)**	**13.8%**	**(8.8%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(2,622)**	**22,530**	**(859.4%)**	**22,530**	**(859.4%)**	**22,930**	**(1,154.9%)**	**(1.7%)**
Cash/cash equivalents at the year begin:	6,492	2,002	30.8%	2,002	30.8%	3,643	145.7%	(45.1%)
Cash/cash equivalents at the year end:	**3,870**	**24,531**	**633.8%**	**24,531**	**633.8%**	**26,574**	**5,164.1%**	**(7.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	819	2.2%	577	1.5%	627	1.7%	35,341	94.6%	37,365	60.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	125	1.1%	163	1.4%	0	-	11,091	97.5%	11,379	18.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	9	4.7%	3	1.6%	-	-	181	93.7%	193	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	757	5.8%	-	-	226	1.7%	12,158	92.5%	13,140	21.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	202	100.0%	202	.3%	-	-	-	-
Total By Income Source	**1,710**	**2.7%**	**743**	**1.2%**	**853**	**1.4%**	**58,973**	**94.7%**	**62,280**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	671	1.9%	144	.4%	784	2.2%	34,332	95.5%	35,932	57.7%	-	-	-	-
Commercial	837	5.7%	492	3.4%	51	.3%	13,248	90.6%	14,629	23.5%	-	-	-	-
Households	89	1.9%	45	1.0%	18	.4%	4,558	96.8%	4,711	7.6%	-	-	-	-
Other	113	1.6%	61	.9%	(0)	-	6,834	97.5%	7,009	11.3%	-	-	-	-
Total By Customer Group	**1,710**	**2.7%**	**743**	**1.2%**	**853**	**1.4%**	**58,973**	**94.7%**	**62,280**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2,140	100.1%	(2)	(.1%)	-	-	-	-	2,138	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**2,140**	**100.1%**	**(2)**	**(.1%)**	**-**	**-**	**-**	**-**	**2,138**	**100.0%**

Contact Details

Municipal Manager	Mrs VT Sokhela	035 831 7521
Financial Manager	Mr M M Zungu	035 831 7519

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ULUNDI (KZN266)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**307,201**	**286,293**	**93.2%**	**286,293**	**93.2%**	**114,178**	**35.6%**	**150.7%**
Property rates	65,117	99,767	153.2%	99,767	153.2%	37,478	50.4%	166.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	67,868	167	.2%	167	.2%	2,480	2.9%	(93.3%)
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	9,210	(2,215)	(24.1%)	(2,215)	(24.1%)	739	8.2%	(399.8%)
Service charges - other	-	17,593	-	17,593	-	12,955	-	35.8%
Rental of facilities and equipment	800	121	15.1%	121	15.1%	155	22.8%	(22.2%)
Interest earned - external investments	1,000	3,257	325.7%	3,257	325.7%	2,565	256.5%	27.0%
Interest earned - outstanding debtors	-	-	-	-	-	9	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	5,500	556	10.1%	556	10.1%	1,617	35.9%	(65.6%)
Licences and permits	3,900	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	273	-	(100.0%)
Transfers recognised - operational	151,514	167,002	110.2%	167,002	110.2%	55,868	40.0%	198.9%
Other own revenue	1,492	46	3.1%	46	3.1%	38	20.4%	21.1%
Gains on disposal of PPE	800	-	-	-	-	-	-	-
Operating Expenditure	**342,860**	**51,579**	**15.0%**	**51,579**	**15.0%**	**61,252**	**21.0%**	**(15.8%)**
Employee related costs	121,111	32,056	26.5%	32,056	26.5%	31,894	24.4%	.5%
Remuneration of councillors	16,000	3,620	22.6%	3,620	22.6%	3,629	22.9%	(.2%)
Debt impairment	5,000	-	-	-	-	-	-	-
Depreciation and asset impairment	51,500	7,549	14.7%	7,549	14.7%	12,322	30.1%	(38.7%)
Finance charges	-	11	-	11	-	169	-	(93.4%)
Bulk purchases	49,200	-	-	-	-	-	-	-
Other Materials	5,548	-	-	-	-	-	-	-
Contracted services	66,251	3,574	5.4%	3,574	5.4%	6,182	33.3%	(42.2%)
Transfers and grants	-	-	-	-	-	435	-	(100.0%)
Other expenditure	28,250	4,768	16.9%	4,768	16.9%	6,621	42.1%	(28.0%)
Loss on disposal of PPE	-	-	-	-	-	(0)	-	(100.0%)
Surplus/(Deficit)	**(35,659)**	**234,715**		**234,715**		**52,926**		
Transfers recognised - capital	48,335	46,728	96.7%	46,728	96.7%	19,468	33.9%	140.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	2,825	-	2,825	-	1,036	-	172.8%
Surplus/(Deficit) after capital transfers and contributions	**12,676**	**284,269**		**284,269**		**73,430**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**12,676**	**284,269**		**284,269**		**73,430**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**12,676**	**284,269**		**284,269**		**73,430**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**12,676**	**284,269**		**284,269**		**73,430**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**48,335**	**26,686**	**55.2%**	**26,686**	**55.2%**	**18,016**	**31.3%**	**48.1%**
National Government	48,335	26,686	55.2%	26,686	55.2%	18,016	31.3%	48.1%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**48,335**	**26,686**	**55.2%**	**26,686**	**55.2%**	**18,016**	**31.3%**	**48.1%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**48,335**	**26,686**	**55.2%**	**26,686**	**55.2%**	**18,016**	**31.3%**	**48.1%**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**4,885**	**5,700**	**116.7%**	**5,700**	**116.7%**	**-**	**-**	**(100.0%)**
Community & Social Services	4,885	4,926	100.8%	4,926	100.8%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	774	-	774	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**25,450**	**5,986**	**23.5%**	**5,986**	**23.5%**	**10,609**	**87.6%**	**(43.6%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	25,450	5,986	23.5%	5,986	23.5%	10,609	87.6%	(43.6%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**18,000**	**15,000**	**83.3%**	**15,000**	**83.3%**	**7,407**	**28.5%**	**102.5%**
Electricity	18,000	15,000	83.3%	15,000	83.3%	7,407	28.5%	102.5%
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**340,352**	**218,121**	**64.1%**	**218,121**	**64.1%**	**112,270**	**35.0%**	**94.3%**
Property rates, penalties and collection charges	58,605	3,272	5.6%	3,272	5.6%	17,293	31.0%	(81.1%)
Service charges	69,206	18,468	26.7%	18,468	26.7%	16,451	28.4%	12.3%
Other revenue	**11,692**	**722**	**6.2%**	**722**	**6.2%**	**2,083**	**22.2%**	**(65.3%)**
Government - operating	151,514	172,402	113.8%	172,402	113.8%	55,868	40.0%	208.6%
Government - capital	48,335	20,000	41.4%	20,000	41.4%	18,000	31.4%	11.1%
Interest	1,000	3,257	325.7%	3,257	325.7%	2,574	257.4%	26.5%
Dividends	-	-	-	-	-	-	-	-
Payments	**(286,361)**	**(44,030)**	**15.4%**	**(44,030)**	**15.4%**	**(48,898)**	**19.5%**	**(10.0%)**
Suppliers and employees	(286,361)	(44,019)	15.4%	(44,019)	15.4%	(48,294)	19.3%	(8.9%)
Finance charges	-	(11)	-	(11)	-	(169)	-	(93.4%)
Transfers and grants	-	-	-	-	-	(435)	-	(100.0%)
Net Cash from/(used) Operating Activities	**53,991**	**174,091**	**322.4%**	**174,091**	**322.4%**	**63,371**	**90.2%**	**174.7%**
Cash Flow from Investing Activities								
Receipts	**800**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	800	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(48,335)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(48,335)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(47,535)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**6,456**	**174,091**	**2,696.5%**	**174,091**	**2,696.5%**	**63,371**	**492.8%**	**174.7%**
Cash/cash equivalents at the year begin:	3,500	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**9,956**	**174,091**	**1,748.6%**	**174,091**	**1,748.6%**	**63,371**	**415.9%**	**174.7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	472	100.0%	472	.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3,427	37.9%	1,277	14.1%	-	-	4,332	47.9%	9,036	7.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	34,862	41.4%	(19,383)	(23.0%)	-	-	68,677	81.6%	84,157	71.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8	1.6%	58	11.6%	-	-	433	86.8%	499	.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	780	25.2%	340	11.0%	-	-	1,978	63.8%	3,098	2.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	21	2.2%	36	3.8%	-	-	910	94.1%	967	.8%	-	-	-	-
Interest on Arrear Debtor Accounts	0	-	2,269	11.2%	-	-	17,991	88.8%	20,260	17.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	(2.5%)	(6)	31.4%	-	-	(13)	71.2%	(18)	-	-	-	-	-
Total By Income Source	**39,098**	**33.0%**	**(15,407)**	**(13.0%)**	**-**	**-**	**94,781**	**80.0%**	**118,472**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5,622	26.2%	(500)	(2.3%)	-	-	16,307	76.1%	21,429	18.1%	-	-	-	-
Commercial	26,896	64.9%	(5,558)	(13.4%)	-	-	20,135	48.5%	41,473	35.0%	-	-	-	-
Households	-	-	(1)	(.8%)	-	-	92	100.8%	91	.1%	-	-	-	-
Other	6,580	11.9%	(9,349)	(16.9%)	-	-	58,248	105.0%	55,479	46.8%	-	-	-	-
Total By Customer Group	**39,098**	**33.0%**	**(15,407)**	**(13.0%)**	**-**	**-**	**94,781**	**80.0%**	**118,472**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	1,770	1.9%	-	-	89,489	98.1%	91,259	99.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12	8.9%	198	152.5%	-	-	(80)	(61.4%)	130	.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	191	161.2%	-	-	-	-	(72)	(61.2%)	118	.1%
Total	**202**	**.2%**	**1,968**	**2.2%**	**-**	**-**	**89,337**	**97.6%**	**91,507**	**100.0%**

Contact Details

Municipal Manager	Mr N.G. Zulu	035 874 5807
Financial Manager	Mr J.H. Mhlongo	035 874 5102

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ZULULAND (DC26)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**562,673**	**190,309**	**33.8%**	**190,309**	**33.8%**	**172,686**	**31.2%**	**10.2%**
Property rates	-	-		-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	16,498	4,355	26.4%	4,355	26.4%	4,779	30.5%	(8.9%)
Service charges - sanitation revenue	8,267	1,678	20.3%	1,678	20.3%	1,995	25.4%	(15.9%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	119	51	43.0%	51	43.0%	36	31.7%	42.9%
Interest earned - external investments	6,996	4,352	62.2%	4,352	62.2%	2,615	39.3%	66.4%
Interest earned - outstanding debtors	89	18	20.4%	18	20.4%	22	26.1%	(17.9%)
Dividends received	-	-	-	-	-	-	-	-
Fines	71	3	3.6%	3	3.6%	20	-	(87.0%)
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	434,585	179,464	41.3%	179,464	41.3%	163,052	41.6%	10.1%
Other own revenue	96,048	388	.4%	388	.4%	169	.1%	130.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**624,184**	**125,758**	**20.1%**	**125,758**	**20.1%**	**106,741**	**19.8%**	**17.8%**
Employee related costs	182,250	50,115	27.5%	50,115	27.5%	29,303	17.1%	71.0%
Remuneration of councillors	7,722	3,476	45.0%	3,476	45.0%	1,762	23.8%	97.3%
Debt impairment	7,769	-	-	-	-	-	-	-
Depreciation and asset impairment	83,194	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	83,431	20,896	25.0%	20,896	25.0%	29,912	37.7%	(30.1%)
Other Materials	23,745	1,485	6.3%	1,485	6.3%	13,150	33.4%	(88.7%)
Contracted services	178,345	36,460	20.4%	36,460	20.4%	21,282	18.9%	71.3%
Transfers and grants	2,150	247	11.5%	247	11.5%	-	-	(100.0%)
Other expenditure	55,577	13,079	23.5%	13,079	23.5%	11,332	24.3%	15.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(61,511)**	**64,551**		**64,551**		**65,946**		
Transfers recognised - capital	469,624	-	-	-	-	180,524	40.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**408,113**	**64,551**		**64,551**		**246,470**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**408,113**	**64,551**		**64,551**		**246,470**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**408,113**	**64,551**		**64,551**		**246,470**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**408,113**	**64,551**		**64,551**		**246,470**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**408,113**	**62,642**	**15.3%**	**62,642**	**15.3%**	**86,148**	**18.5%**	**(27.3%)**
National Government	408,113	62,642	15.3%	62,642	15.3%	85,884	19.1%	(27.1%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**408,113**	**62,642**	**15.3%**	**62,642**	**15.3%**	**85,884**	**19.1%**	**(27.1%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	264	1.6%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**408,113**	**62,642**	**15.3%**	**62,642**	**15.3%**	**86,148**	**18.5%**	**(27.3%)**
Governance and Administration	**-**	**62,374**	**-**	**62,374**	**-**	**264**	**3.0%**	**23,542.5%**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	94	1.1%	(100.0%)
Corporate Services	-	62,374	-	62,374	-	170	-	36,579.4%
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**448**	**18.6%**	**(100.0%)**
Planning and Development	-	-	-	-	-	448	18.6%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**408,113**	**268**	**.1%**	**268**	**.1%**	**85,437**	**18.8%**	**(99.7%)**
Electricity	-	-	-	-	-	-	-	-
Water	408,113	268	.1%	268	.1%	85,437	18.8%	(99.7%)
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**990,573**	**346,008**	**34.9%**	**346,008**	**34.9%**	**348,761**	**37.0%**	**(.8%)**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	17,335	5,351	30.9%	5,351	30.9%	2,352	10.0%	127.5%
Other revenue	**61,943**	**12,549**	**20.3%**	**12,549**	**20.3%**	**211**	**.3%**	**5,859.7%**
Government - operating	434,585	179,464	41.3%	179,464	41.3%	164,703	42.1%	9.0%
Government - capital	469,624	148,155	31.5%	148,155	31.5%	178,873	39.8%	(17.2%)
Interest	7,085	489	6.9%	489	6.9%	2,622	38.9%	(81.3%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(533,221)**	**(195,485)**	**36.7%**	**(195,485)**	**36.7%**	**(100,892)**	**22.2%**	**93.8%**
Suppliers and employees	(531,071)	(195,331)	36.8%	(195,331)	36.8%	(100,892)	22.3%	93.6%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(2,150)	(154)	7.2%	(154)	7.2%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**457,352**	**150,523**	**32.9%**	**150,523**	**32.9%**	**247,868**	**50.7%**	**(39.3%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(408,113)**	**(76,237)**	**18.7%**	**(76,237)**	**18.7%**	**(67,213)**	**14.4%**	**13.4%**
Capital assets	(408,113)	(76,237)	18.7%	(76,237)	18.7%	(67,213)	14.4%	13.4%
Net Cash from/(used) Investing Activities	**(408,113)**	**(76,237)**	**18.7%**	**(76,237)**	**18.7%**	**(67,213)**	**14.9%**	**13.4%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**(17,015)**	**-**	**(17,015)**	**-**	**-**	**-**	**(100.0%)**
Repayment of borrowing	-	(17,015)	-	(17,015)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**(17,015)**	**-**	**(17,015)**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**49,239**	**57,271**	**116.3%**	**57,271**	**116.3%**	**180,655**	**465.3%**	**(68.3%)**
Cash/cash equivalents at the year begin:	761	15,248	2,003.6%	15,248	2,003.6%	-	-	(100.0%)
Cash/cash equivalents at the year end:	**50,000**	**72,519**	**145.0%**	**72,519**	**145.0%**	**180,655**	**3,346.9%**	**(59.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7,754	9.8%	2,568	3.2%	2,159	2.7%	66,809	84.3%	79,290	75.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	945	3.7%	794	3.1%	570	2.2%	23,456	91.0%	25,765	24.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9	4.8%	9	4.8%	8	4.4%	160	86.0%	187	.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	25	25.9%	20	20.1%	23	23.7%	30	30.4%	98	.1%	-	-	-	-
Total By Income Source	**8,733**	**8.3%**	**3,391**	**3.2%**	**2,761**	**2.6%**	**90,455**	**85.9%**	**105,340**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1,088	9.9%	1,204	11.0%	721	6.6%	7,952	72.5%	10,965	10.4%	-	-	-	-
Commercial	511	14.5%	324	9.2%	238	6.8%	2,442	69.5%	3,515	3.3%	-	-	-	-
Households	7,110	7.8%	1,843	2.0%	1,779	2.0%	80,034	88.2%	90,766	86.2%	-	-	-	-
Other	24	25.9%	20	20.9%	23	24.6%	27	28.6%	94	.1%	-	-	-	-
Total By Customer Group	**8,733**	**8.3%**	**3,391**	**3.2%**	**2,761**	**2.6%**	**90,455**	**85.9%**	**105,340**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	896	100.0%	-	-	-	-	-	-	896	100.0%
Total	**896**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**896**	**100.0%**

Contact Details

Municipal Manager	Mr J H de Klerk	035 874 5504
Financial Manager	Mr Mr SB Nkosi	035 874 5506

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLABUYALINGANA (KZN271)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**185,561**	**70,615**	**38.1%**	**70,615**	**38.1%**	**64,535**	**36.8%**	**9.4%**
Property rates	19,517	4,993	25.6%	4,993	25.6%	4,907	25.1%	1.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	671	142	21.2%	142	21.2%	50	25.0%	182.0%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	523	88	16.8%	88	16.8%	-	-	(100.0%)
Interest earned - external investments	2,290	234	10.2%	234	10.2%	-	-	(100.0%)
Interest earned - outstanding debtors	721	364	50.5%	364	50.5%	1,270	146.2%	(71.3%)
Dividends received	-	-	-	-	-	-	-	-
Fines	1,824	-	-	-	-	390	20.4%	(100.0%)
Licences and permits	2,830	2	.1%	2	.1%	1,026	25.1%	(99.8%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	155,279	63,424	40.8%	63,424	40.8%	56,818	39.9%	11.6%
Other own revenue	1,906	1,368	71.8%	1,368	71.8%	74	3.8%	1,759.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**184,497**	**37,952**	**20.6%**	**37,952**	**20.6%**	**37,007**	**21.1%**	**2.6%**
Employee related costs	66,694	14,941	22.4%	14,941	22.4%	12,051	20.6%	24.0%
Remuneration of councillors	15,079	3,040	20.2%	3,040	20.2%	2,735	22.4%	11.2%
Debt impairment	10,311	-	-	-	-	-	-	-
Depreciation and asset impairment	24,929	5,303	21.3%	5,303	21.3%	4,143	17.8%	28.0%
Finance charges	-	-	-	-	-	27	10.8%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	606	-	-	-	-	-	-	-
Contracted services	28,761	4,647	16.2%	4,647	16.2%	13,179	188.5%	(64.7%)
Transfers and grants	6,117	117	1.9%	117	1.9%	309	-	(62.0%)
Other expenditure	32,000	9,903	30.9%	9,903	30.9%	4,692	8.4%	111.1%
Loss on disposal of PPE	-	-	-	-	-	(128)	-	(100.0%)
Surplus/(Deficit)	**1,064**	**32,663**		**32,663**		**27,528**		
Transfers recognised - capital	52,265	8,196	15.7%	8,196	15.7%	9,037	14.9%	(9.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**53,329**	**40,859**		**40,859**		**36,565**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**53,329**	**40,859**		**40,859**		**36,565**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**53,329**	**40,859**		**40,859**		**36,565**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**53,329**	**40,859**		**40,859**		**36,565**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**53,329**	**11,593**	**21.7%**	**11,593**	**21.7%**	**17,626**	**29.1%**	**(34.2%)**
National Government	52,265	11,592	22.2%	11,592	22.2%	17,551	29.0%	(34.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**52,265**	**11,592**	**22.2%**	**11,592**	**22.2%**	**17,551**	**29.0%**	**(34.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1,064	1	.1%	1	.1%	75	70.8%	(98.5%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**53,329**	**11,593**	**21.7%**	**11,593**	**21.7%**	**17,626**	**29.1%**	**(34.2%)**
Governance and Administration	**350**	**1**	**.3%**	**1**	**.3%**	**-**	**-**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	350	-	-	-	-	-	-	-
Corporate Services	-	1	-	1	-	-	-	(100.0%)
Community and Public Safety	**13,279**	**5,166**	**38.9%**	**5,166**	**38.9%**	**5,965**	**22.0%**	**(13.4%)**
Community & Social Services	13,079	5,112	39.1%	5,112	39.1%	5,965	25.8%	(14.3%)
Sport And Recreation	-	54	-	54	-	-	-	(100.0%)
Public Safety	200	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**21,400**	**2,637**	**12.3%**	**2,637**	**12.3%**	**2,716**	**33.1%**	**(2.9%)**
Planning and Development	700	-	-	-	-	-	-	-
Road Transport	20,700	2,637	12.7%	2,637	12.7%	2,716	33.1%	(2.9%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**18,300**	**3,789**	**20.7%**	**3,789**	**20.7%**	**8,945**	**35.8%**	**(57.6%)**
Electricity	18,000	3,789	21.1%	3,789	21.1%	8,870	35.5%	(57.3%)
Water	-	-	-	-	-	75	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	300	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**230,642**	**95,646**	**41.5%**	**95,646**	**41.5%**	**92,170**	**40.9%**	**3.8%**
Property rates, penalties and collection charges	14,638	7,436	50.8%	7,436	50.8%	4,042	31.9%	84.0%
Service charges	537	59	11.0%	59	11.0%	55	41.8%	7.4%
Other revenue	**6,092**	**1,556**	**25.5%**	**1,556**	**25.5%**	**6,644**	**114.1%**	**(76.6%)**
Government - operating	155,279	64,360	41.4%	64,360	41.4%	58,712	41.2%	9.6%
Government - capital	52,265	22,000	42.1%	22,000	42.1%	22,500	37.2%	(2.2%)
Interest	1,832	234	12.8%	234	12.8%	217	5.6%	7.7%
Dividends	-	-	-	-	-	-	-	-
Payments	**(149,157)**	**(35,623)**	**23.9%**	**(35,623)**	**23.9%**	**(40,415)**	**29.8%**	**(11.9%)**
Suppliers and employees	(143,040)	(35,471)	24.8%	(35,471)	24.8%	(40,415)	29.8%	(12.2%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(6,117)	(152)	2.5%	(152)	2.5%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**81,485**	**60,022**	**73.7%**	**60,022**	**73.7%**	**51,755**	**57.7%**	**16.0%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(53,329)**	**(11,593)**	**21.7%**	**(11,593)**	**21.7%**	**(8,008)**	**13.2%**	**44.8%**
Capital assets	(53,329)	(11,593)	21.7%	(11,593)	21.7%	(8,008)	13.2%	44.8%
Net Cash from/(used) Investing Activities	**(53,329)**	**(11,593)**	**21.7%**	**(11,593)**	**21.7%**	**(8,008)**	**13.2%**	**44.8%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**28,156**	**48,429**	**172.0%**	**48,429**	**172.0%**	**43,748**	**154.0%**	**10.7%**
Cash/cash equivalents at the year begin:	26,945	34,617	128.5%	34,617	128.5%	18,261	45.6%	89.6%
Cash/cash equivalents at the year end:	**55,101**	**83,046**	**150.7%**	**83,046**	**150.7%**	**62,008**	**90.6%**	**33.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(3,647)	(9.1%)	(36)	(.1%)	952	2.4%	42,636	106.8%	39,905	95.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	55	22.5%	37	15.4%	68	28.1%	82	34.0%	243	.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	26	14.1%	(5)	(2.5%)	27	15.0%	134	73.4%	183	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	122	7.5%	120	7.4%	118	7.2%	1,262	77.8%	1,621	3.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**(3,445)**	**(8.2%)**	**117**	**.3%**	**1,165**	**2.8%**	**44,114**	**105.2%**	**41,951**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	664	2.9%	(564)	(2.5%)	74	.3%	22,786	99.2%	22,960	54.7%	-	-	-	-
Commercial	(4,138)	(22.1%)	680	3.6%	1,062	5.7%	21,127	112.8%	18,730	44.6%	-	-	-	-
Households	29	11.3%	2	.6%	29	11.3%	201	76.9%	261	.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**(3,445)**	**(8.2%)**	**117**	**.3%**	**1,165**	**2.8%**	**44,114**	**105.2%**	**41,951**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(2,283)	56.3%	(2,433)	60.0%	(81)	2.0%	743	(18.3%)	(4,054)	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**(2,283)**	**56.3%**	**(2,433)**	**60.0%**	**(81)**	**2.0%**	**743**	**(18.3%)**	**(4,054)**	**100.0%**

Contact Details

Municipal Manager	Mrs N.P. Gamede	035 592 0680
Financial Manager	Mr N P E Myeni	035 592 0680

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: JOZINI (KZN272)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**224,318**	**95,078**	**42.4%**	**95,078**	**42.4%**	**96,391**	**48.8%**	**(1.4%)**
Property rates	29,878	17,954	60.1%	17,954	60.1%	18,077	70.7%	(.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4,431	-	-	-	-	-	-	-
Service charges - other	-	949	-	949	-	-	-	(100.0%)
Rental of facilities and equipment	948	203	21.4%	203	21.4%	-	-	(100.0%)
Interest earned - external investments	4,053	31	.8%	31	.8%	-	-	(100.0%)
Interest earned - outstanding debtors	7,778	5,803	74.6%	5,803	74.6%	4,311	58.7%	34.6%
Dividends received	-	-	-	-	-	-	-	-
Fines	195	22	11.4%	22	11.4%	32	9.0%	(31.4%)
Licences and permits	1,741	281	16.1%	281	16.1%	328	29.9%	(14.4%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	171,773	69,821	40.6%	69,821	40.6%	73,620	48.0%	(5.2%)
Other own revenue	3,521	13	.4%	13	.4%	23	2.8%	(43.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**233,773**	**42,926**	**18.4%**	**42,926**	**18.4%**	**40,352**	**20.3%**	**6.4%**
Employee related costs	77,367	18,236	23.6%	18,236	23.6%	18,059	33.4%	1.0%
Remuneration of councillors	13,086	3,798	29.0%	3,798	29.0%	3,044	25.5%	24.8%
Debt impairment	7,854	-	-	-	-	-	-	-
Depreciation and asset impairment	20,198	-	-	-	-	-	-	-
Finance charges	15	28	187.8%	28	187.8%	31	-	(9.8%)
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-
Contracted services	45,186	9,417	20.8%	9,417	20.8%	10,338	503.9%	(8.9%)
Transfers and grants	20,100	3,401	16.9%	3,401	16.9%	1,940	73.1%	75.3%
Other expenditure	49,967	8,046	16.1%	8,046	16.1%	6,941	7.2%	15.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(9,455)**	**52,152**		**52,152**		**56,039**		
Transfers recognised - capital	36,687	11,008	30.0%	11,008	30.0%	14,282	26.9%	(22.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**27,232**	**63,160**		**63,160**		**70,321**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**27,232**	**63,160**		**63,160**		**70,321**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**27,232**	**63,160**		**63,160**		**70,321**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**27,232**	**63,160**		**63,160**		**70,321**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**48,306**	**14,192**	**29.4%**	**14,192**	**29.4%**	**-**	**-**	**(100.0%)**
National Government	36,687	14,192	38.7%	14,192	38.7%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**36,687**	**14,192**	**38.7%**	**14,192**	**38.7%**	**-**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	11,619	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**48,306**	**14,192**	**29.4%**	**14,192**	**29.4%**	**-**	**-**	**(100.0%)**
Governance and Administration	**11,619**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	11,619	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**36,687**	**14,192**	**38.7%**	**14,192**	**38.7%**	**-**	**-**	**(100.0%)**
Planning and Development	-	852	-	852	-	-	-	(100.0%)
Road Transport	36,687	13,339	36.4%	13,339	36.4%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**251,821**	**83,742**	**33.3%**	**83,742**	**33.3%**	**87,007**	**38.4%**	**(3.8%)**
Property rates, penalties and collection charges	16,338	6,364	39.0%	6,364	39.0%	5,499	48.9%	15.7%
Service charges	1,721	524	30.5%	524	30.5%	399	24.4%	31.6%
Other revenue	**6,250**	**2,722**	**43.6%**	**2,722**	**43.6%**	**7,037**	**294.0%**	**(61.3%)**
Government - operating	186,773	69,311	37.1%	69,311	37.1%	63,641	41.5%	8.9%
Government - capital	36,687	4,000	10.9%	4,000	10.9%	9,000	17.0%	(55.6%)
Interest	4,053	820	20.2%	820	20.2%	1,432	29.4%	(42.7%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(205,721)**	**(43,739)**	**21.3%**	**(43,739)**	**21.3%**	**(56,292)**	**31.7%**	**(22.3%)**
Suppliers and employees	(185,607)	(43,739)	23.6%	(43,739)	23.6%	(56,292)	31.7%	(22.3%)
Finance charges	(15)	-	-	-	-	-	-	-
Transfers and grants	(20,100)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**46,100**	**40,003**	**86.8%**	**40,003**	**86.8%**	**30,715**	**62.8%**	**30.2%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(48,306)**	**(14,764)**	**30.6%**	**(14,764)**	**30.6%**	**(7,198)**	**11.2%**	**105.1%**
Capital assets	(48,306)	(14,764)	30.6%	(14,764)	30.6%	(7,198)	11.2%	105.1%
Net Cash from/(used) Investing Activities	**(48,306)**	**(14,764)**	**30.6%**	**(14,764)**	**30.6%**	**(7,198)**	**11.2%**	**105.1%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(2,206)**	**25,239**	**(1,144.3%)**	**25,239**	**(1,144.3%)**	**23,517**	**(154.0%)**	**7.3%**
Cash/cash equivalents at the year begin:	21,500	14,499	67.4%	14,499	67.4%	54,357	167.9%	(73.3%)
Cash/cash equivalents at the year end:	**19,294**	**39,738**	**206.0%**	**39,738**	**206.0%**	**77,873**	**455.4%**	**(49.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1,086	1.3%	656	.8%	11,685	14.2%	68,823	83.7%	82,251	46.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	344	1.6%	266	1.3%	242	1.1%	20,335	96.0%	21,187	12.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	59	9.5%	52	8.3%	46	7.4%	467	74.9%	624	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	3,058	100.0%	3,058	1.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4,002	5.8%	-	-	1,043	1.5%	64,480	92.7%	69,525	39.4%	-	-	-	-
Total By Income Source	**5,492**	**3.1%**	**974**	**.6%**	**13,015**	**7.4%**	**157,164**	**89.0%**	**176,645**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2,257	2.3%	290	.3%	11,521	11.6%	85,053	85.8%	99,120	56.1%	-	-	-	-
Commercial	1,691	5.5%	435	1.4%	761	2.5%	27,931	90.6%	30,818	17.4%	-	-	-	-
Households	1,544	3.3%	249	.5%	734	1.6%	44,175	94.6%	46,702	26.4%	-	-	-	-
Other	-	-	-	-	-	-	5	100.0%	5	-	-	-	-	-
Total By Customer Group	**5,492**	**3.1%**	**974**	**.6%**	**13,015**	**7.4%**	**157,164**	**89.0%**	**176,645**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	503	66.5%	-	-	0	-	254	33.5%	758	35.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1,368	100.0%	-	-	-	-	-	-	1,368	64.4%
Total	**1,871**	**88.0%**	**-**	**-**	**0**	**-**	**254**	**11.9%**	**2,125**	**100.0%**

Contact Details

Municipal Manager	Mr J.F.K. Khumalo	035 572 1292
Financial Manager	Mr V.I. Gumede	035 572 1292

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTUBATUBA (KZN275)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**219,659**	**78,562**	**35.8%**	**78,562**	**35.8%**	**26,261**	**12.9%**	**199.2%**
Property rates	40,081	13,171	32.9%	13,171	32.9%	7,393	19.4%	78.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	5,492	1,701	31.0%	1,701	31.0%	17,177	329.0%	(90.1%)
Service charges - other	2,042	574	28.1%	574	28.1%	601	23.5%	(4.4%)
Rental of facilities and equipment	1,198	41	3.4%	41	3.4%	65	32.9%	(36.7%)
Interest earned - external investments	2,400	402	16.8%	402	16.8%	-	-	(100.0%)
Interest earned - outstanding debtors	8,686	679	7.8%	679	7.8%	550	7.0%	23.4%
Dividends received	-	-	-	-	-	-	-	-
Fines	3,710	594	16.0%	594	16.0%	9	.3%	6,699.2%
Licences and permits	1,632	280	17.2%	280	17.2%	273	11.4%	2.5%
Agency services	-	-	-	-	-	(0)	-	(100.0%)
Transfers recognised - operational	153,998	61,014	39.6%	61,014	39.6%	-	-	(100.0%)
Other own revenue	421	105	24.9%	105	24.9%	194	86.7%	(46.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**213,536**	**53,260**	**24.9%**	**53,260**	**24.9%**	**61,928**	**32.2%**	**(14.0%)**
Employee related costs	84,747	19,957	23.5%	19,957	23.5%	24,112	35.5%	(17.2%)
Remuneration of councillors	15,211	4,251	27.9%	4,251	27.9%	4,677	36.2%	(9.1%)
Debt impairment	12,000	-	-	-	-	-	-	-
Depreciation and asset impairment	25,000	6,913	27.7%	6,913	27.7%	-	-	(100.0%)
Finance charges	1,500	428	28.6%	428	28.6%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	1	-	(100.0%)
Other Materials	4,235	258	6.1%	258	6.1%	282	1.9%	(8.6%)
Contracted services	41,645	15,111	36.3%	15,111	36.3%	762	3.7%	1,884.3%
Transfers and grants	961	527	54.8%	527	54.8%	255	30.0%	107.0%
Other expenditure	28,238	5,810	20.6%	5,810	20.6%	31,595	76.3%	(81.6%)
Loss on disposal of PPE	-	4	-	4	-	246	-	(98.4%)
Surplus/(Deficit)	**6,122**	**25,302**		**25,302**		**(35,667)**		
Transfers recognised - capital	29,608	5,899	19.9%	5,899	19.9%	57,319	119.8%	(89.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**35,730**	**31,201**		**31,201**		**21,652**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**35,730**	**31,201**		**31,201**		**21,652**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**35,730**	**31,201**		**31,201**		**21,652**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**35,730**	**31,201**		**31,201**		**21,652**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**34,943**	**4,717**	**13.5%**	**4,717**	**13.5%**	**8,767**	**15.7%**	**(46.2%)**
National Government	29,608	3,893	13.1%	3,893	13.1%	8,767	19.6%	(55.6%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**29,608**	**3,893**	**13.1%**	**3,893**	**13.1%**	**8,767**	**18.3%**	**(55.6%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	5,335	825	15.5%	825	15.5%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**34,943**	**4,717**	**13.5%**	**4,717**	**13.5%**	**8,767**	**15.7%**	**(46.2%)**
Governance and Administration	**2,100**	**795**	**37.8%**	**795**	**37.8%**	**-**	**-**	**(100.0%)**
Executive & Council	950	430	45.3%	430	45.3%	-	-	(100.0%)
Budget & Treasury Office	1,150	-	-	-	-	-	-	-
Corporate Services	-	365	-	365	-	-	-	(100.0%)
Community and Public Safety	**1,200**	**30**	**2.5%**	**30**	**2.5%**	**-**	**-**	**(100.0%)**
Community & Social Services	400	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	800	30	3.7%	30	3.7%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**30,843**	**3,893**	**12.6%**	**3,893**	**12.6%**	**8,767**	**16.4%**	**(55.6%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	30,843	3,893	12.6%	3,893	12.6%	8,767	16.4%	(55.6%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**800**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	800	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**234,464**	**96,203**	**41.0%**	**96,203**	**41.0%**	**85,195**	**37.6%**	**12.9%**
Property rates, penalties and collection charges	26,052	5,773	22.2%	5,773	22.2%	4,566	17.6%	26.4%
Service charges	4,897	1,404	28.7%	1,404	28.7%	667	12.6%	110.4%
Other revenue	**4,040**	**2,583**	**63.9%**	**2,583**	**63.9%**	**28**	**.7%**	**8,971.9%**
Government - operating	153,998	67,999	44.2%	67,999	44.2%	60,554	43.1%	12.3%
Government - capital	42,208	18,042	42.7%	18,042	42.7%	18,983	39.7%	(5.0%)
Interest	3,269	402	12.3%	402	12.3%	396	13.2%	1.7%
Dividends	-	-	-	-	-	-	-	-
Payments	**(165,507)**	**(61,819)**	**37.4%**	**(61,819)**	**37.4%**	**(30,880)**	**20.2%**	**100.2%**
Suppliers and employees	(164,557)	(61,292)	37.2%	(61,292)	37.2%	(30,880)	20.3%	98.5%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(950)	(527)	55.4%	(527)	55.4%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**68,957**	**34,384**	**49.9%**	**34,384**	**49.9%**	**54,315**	**74.1%**	**(36.7%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(46,429)**	**(21,745)**	**46.8%**	**(21,745)**	**46.8%**	**(14,432)**	**27.2%**	**50.7%**
Capital assets	(46,429)	(21,745)	46.8%	(21,745)	46.8%	(14,432)	27.2%	50.7%
Net Cash from/(used) Investing Activities	**(46,429)**	**(21,745)**	**46.8%**	**(21,745)**	**46.8%**	**(14,432)**	**27.2%**	**50.7%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**22,528**	**12,640**	**56.1%**	**12,640**	**56.1%**	**39,883**	**196.6%**	**(68.3%)**
Cash/cash equivalents at the year begin:	8,294	12,224	147.4%	12,224	147.4%	7,575	90.2%	61.4%
Cash/cash equivalents at the year end:	**30,822**	**24,863**	**80.7%**	**24,863**	**80.7%**	**47,458**	**165.5%**	**(47.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8,579	13.9%	(250)	(.4%)	1,507	2.4%	52,096	84.1%	61,932	52.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	732	5.8%	-	-	301	2.4%	11,672	91.9%	12,706	10.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1,937	4.9%	-	-	2,001	5.1%	35,620	90.0%	39,558	33.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	322	9.3%	1	-	117	3.4%	3,024	87.3%	3,464	2.9%	-	-	-	-
Total By Income Source	**11,571**	**9.8%**	**(249)**	**(.2%)**	**3,926**	**3.3%**	**102,412**	**87.0%**	**117,659**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5,436	35.9%	(43)	(.3%)	222	1.5%	9,546	63.0%	15,162	12.9%	-	-	-	-
Commercial	1,962	9.1%	(23)	(.1%)	1,196	5.6%	18,387	85.4%	21,522	18.3%	-	-	-	-
Households	3,788	4.9%	(100)	(.1%)	2,218	2.9%	70,843	92.3%	76,749	65.2%	-	-	-	-
Other	385	9.1%	(83)	(2.0%)	289	6.8%	3,636	86.0%	4,226	3.6%	-	-	-	-
Total By Customer Group	**11,571**	**9.8%**	**(249)**	**(.2%)**	**3,926**	**3.3%**	**102,412**	**87.0%**	**117,659**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4,017	49.0%	2,108	25.7%	1,053	12.9%	1,016	12.4%	8,194	97.9%
Auditor-General	176	100.0%	-	-	-	-	-	-	176	2.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	**4,192**	**50.1%**	**2,108**	**25.2%**	**1,053**	**12.6%**	**1,016**	**12.1%**	**8,370**	**100.0%**

Contact Details

Municipal Manager	Mr J.A Mngomezulu	035 550 0069
Financial Manager	Mr N. N Shandu	035 550 0069

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HLABISA BIG FIVE (KZN276)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**132,085**	**16,841**	**12.8%**	**16,841**	**12.8%**	**52,180**	**39.2%**	**(67.7%)**
Property rates	17,566	2,347	13.4%	2,347	13.4%	9,916	68.7%	(76.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2,263	512	22.6%	512	22.6%	339	17.3%	51.2%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	216	49	22.7%	49	22.7%	12	5.7%	322.7%
Interest earned - external investments	676	528	78.1%	528	78.1%	74	14.7%	616.4%
Interest earned - outstanding debtors	636	-	-	-	-	213	27.2%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	1,500	-	-	-	-	-	-	-
Licences and permits	2,309	644	27.9%	644	27.9%	435	18.8%	48.1%
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	103,368	8,485	8.2%	8,485	8.2%	40,965	36.9%	(79.3%)
Other own revenue	251	4,276	1,703.7%	4,276	1,703.7%	226	60.5%	1,790.9%
Gains on disposal of PPE	3,300	-	-	-	-	-	-	-
Operating Expenditure	**129,578**	**32,473**	**25.1%**	**32,473**	**25.1%**	**32,047**	**24.1%**	**1.3%**
Employee related costs	65,226	15,935	24.4%	15,935	24.4%	16,428	27.6%	(3.0%)
Remuneration of councillors	7,411	1,978	26.7%	1,978	26.7%	1,767	25.5%	12.0%
Debt impairment	6,999	-	-	-	-	-	-	-
Depreciation and asset impairment	8,100	137	1.7%	137	1.7%	3,085	41.1%	(95.6%)
Finance charges	220	8	3.8%	8	3.8%	579	482.9%	(98.5%)
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	5,168	340	6.6%	340	6.6%	14	.3%	2,351.2%
Contracted services	10,755	7,072	65.8%	7,072	65.8%	5,786	62.5%	22.2%
Transfers and grants	800	15	1.9%	15	1.9%	802	5.4%	(98.1%)
Other expenditure	24,899	6,988	28.1%	6,988	28.1%	3,586	15.1%	94.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2,507**	**(15,632)**		**(15,632)**		**20,133**		
Transfers recognised - capital	21,000	-	-	-	-	4,527	20.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**23,507**	**(15,632)**		**(15,632)**		**24,660**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**23,507**	**(15,632)**		**(15,632)**		**24,660**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**23,507**	**(15,632)**		**(15,632)**		**24,660**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**23,507**	**(15,632)**		**(15,632)**		**24,660**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**23,400**	**3,436**	**14.7%**	**3,436**	**14.7%**	**4,527**	**20.9%**	**(24.1%)**
National Government	21,000	3,436	16.4%	3,436	16.4%	4,527	20.9%	(24.1%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**21,000**	**3,436**	**16.4%**	**3,436**	**16.4%**	**4,527**	**20.9%**	**(24.1%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	2,400	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**23,400**	**3,436**	**14.7%**	**3,436**	**14.7%**	**4,527**	**20.9%**	**(24.1%)**
Governance and Administration	**650**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	100	-	-	-	-	-	-	-
Budget & Treasury Office	550	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**15,150**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	7,614	-	-	-	-	-	-	-
Sport And Recreation	6,236	-	-	-	-	-	-	-
Public Safety	1,300	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**7,600**	**3,436**	**45.2%**	**3,436**	**45.2%**	**4,527**	**56.6%**	**(24.1%)**
Planning and Development	2,600	3,436	132.2%	3,436	132.2%	4,527	226.4%	(24.1%)
Road Transport	5,000	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**140,534**	**67,984**	**48.4%**	**67,984**	**48.4%**	**64,494**	**42.8%**	**5.4%**
Property rates, penalties and collection charges	12,296	8,728	71.0%	8,728	71.0%	6,935	68.7%	25.8%
Service charges	1,584	-	-	-	-	28	2.0%	(100.0%)
Other revenue	**1,610**	**2,157**	**134.0%**	**2,157**	**134.0%**	**1,462**	**24.2%**	**47.6%**
Government - operating	103,368	44,610	43.2%	44,610	43.2%	49,836	44.8%	(10.5%)
Government - capital	21,000	12,000	57.1%	12,000	57.1%	6,000	27.7%	100.0%
Interest	676	489	72.4%	489	72.4%	233	46.5%	110.4%
Dividends	-	-	-	-	-	-	-	-
Payments	**(116,479)**	**(39,752)**	**34.1%**	**(39,752)**	**34.1%**	**(47,306)**	**38.6%**	**(16.0%)**
Suppliers and employees	(115,459)	(39,652)	34.3%	(39,652)	34.3%	(36,300)	33.7%	9.2%
Finance charges	(220)	(100)	45.4%	(100)	45.4%	(583)	485.8%	(82.9%)
Transfers and grants	(800)	-	-	-	-	(10,422)	70.7%	(100.0%)
Net Cash from/(used) Operating Activities	**24,055**	**28,232**	**117.4%**	**28,232**	**117.4%**	**17,188**	**60.7%**	**64.3%**
Cash Flow from Investing Activities								
Receipts	**3,300**	**380**	**11.5%**	**380**	**11.5%**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	3,300	380	11.5%	380	11.5%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(23,400)**	**(4,000)**	**17.1%**	**(4,000)**	**17.1%**	**(7,082)**	**32.7%**	**(43.5%)**
Capital assets	(23,400)	(4,000)	17.1%	(4,000)	17.1%	(7,082)	32.7%	(43.5%)
Net Cash from/(used) Investing Activities	**(20,100)**	**(3,619)**	**18.0%**	**(3,619)**	**18.0%**	**(7,082)**	**32.7%**	**(48.9%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**3,955**	**24,613**	**622.4%**	**24,613**	**622.4%**	**10,106**	**151.7%**	**143.6%**
Cash/cash equivalents at the year begin:	3,267	3,500	107.1%	3,500	107.1%	1,922	381.7%	82.1%
Cash/cash equivalents at the year end:	**7,222**	**28,113**	**389.3%**	**28,113**	**389.3%**	**12,027**	**167.8%**	**133.7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	912	2.3%	274	.7%	2,729	6.9%	35,483	90.1%	39,398	100.0%	-	-	-	-
Total By Income Source	**912**	**2.3%**	**274**	**.7%**	**2,729**	**6.9%**	**35,483**	**90.1%**	**39,398**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(25)	(.4%)	(297)	(4.5%)	2,098	31.6%	4,868	73.3%	6,644	16.9%	-	-	-	-
Commercial	578	4.0%	385	2.7%	391	2.7%	13,147	90.7%	14,500	36.8%	-	-	-	-
Households	359	2.0%	186	1.0%	241	1.3%	17,477	95.7%	18,263	46.4%	-	-	-	-
Other	0	(.9%)	-	-	-	-	(8)	100.9%	(8)	-	-	-	-	-
Total By Customer Group	**912**	**2.3%**	**274**	**.7%**	**2,729**	**6.9%**	**35,483**	**90.1%**	**39,398**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	(251)	(151.6%)	417	251.6%	166	3.9%
Other	(1,353)	(33.4%)	360	8.9%	(1,291)	(31.8%)	6,337	156.3%	4,054	96.1%
Total	**(1,353)**	**(32.1%)**	**360**	**8.5%**	**(1,542)**	**(36.5%)**	**6,754**	**160.1%**	**4,219**	**100.0%**

Contact Details

Municipal Manager	Dr Vusumuzi J Mthembu	035 838 8500
Financial Manager	Ms Sayinile L Mchunu	035 838 8500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMKHANYAKUDE (DC27)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**455,028**	**166,324**	**36.6%**	**166,324**	**36.6%**	**143,325**	**36.0%**	**16.0%**
Property rates	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	12,560	1,806	14.4%	1,806	14.4%	1,227	17.9%	47.3%
Service charges - water revenue	39,600	5,327	13.5%	5,327	13.5%	4,180	14.6%	27.4%
Service charges - sanitation revenue	640	212	33.1%	212	33.1%	135	52.4%	56.8%
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	128	-	(100.0%)
Rental of facilities and equipment	90	24	26.9%	24	26.9%	7	4.9%	261.6%
Interest earned - external investments	5,000	1,865	37.3%	1,865	37.3%	167	3.9%	1,015.7%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	395,613	157,044	39.7%	157,044	39.7%	137,667	39.7%	14.1%
Other own revenue	1,525	46	3.0%	46	3.0%	(185)	(1.5%)	(124.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**455,028**	**105,884**	**23.3%**	**105,884**	**23.3%**	**63,614**	**16.0%**	**66.4%**
Employee related costs	158,801	38,956	24.5%	38,956	24.5%	35,889	26.2%	8.5%
Remuneration of councillors	9,387	2,030	21.6%	2,030	21.6%	1,804	20.2%	12.5%
Debt impairment	5,789	-	-	-	-	-	-	-
Depreciation and asset impairment	41,702	-	-	-	-	-	-	-
Finance charges	1,499	657	43.8%	657	43.8%	-	-	(100.0%)
Bulk purchases	85,848	30,933	36.0%	30,933	36.0%	14,851	16.5%	108.3%
Other Materials	35,564	-	-	-	-	-	-	-
Contracted services	63,199	14,172	22.4%	14,172	22.4%	8,601	35.3%	64.8%
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	53,238	19,137	35.9%	19,137	35.9%	2,469	6.4%	675.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**-**	**60,440**		**60,440**		**79,712**		
Transfers recognised - capital	266,059	35,013	13.2%	35,013	13.2%	61,631	23.9%	(43.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	30,000	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**296,059**	**95,452**		**95,452**		**141,343**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**296,059**	**95,452**		**95,452**		**141,343**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**296,059**	**95,452**		**95,452**		**141,343**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**296,059**	**95,452**		**95,452**		**141,343**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**266,059**	**4,739**	**1.8%**	**4,739**	**1.8%**	**43,492**	**16.9%**	**(89.1%)**
National Government	254,859	4,739	1.9%	4,739	1.9%	43,492	16.9%	(89.1%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**254,859**	**4,739**	**1.9%**	**4,739**	**1.9%**	**43,492**	**16.9%**	**(89.1%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Public contributions and donations	11,200	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**266,059**	**4,739**	**1.8%**	**4,739**	**1.8%**	**43,492**	**16.9%**	**(89.1%)**
Governance and Administration	**11,200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	3,500	-	-	-	-	-	-	-
Budget & Treasury Office	7,700	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**254,859**	**4,739**	**1.9%**	**4,739**	**1.9%**	**43,492**	**16.9%**	**(89.1%)**
Electricity	-	-	-	-	-	-	-	-
Water	167,709	3,052	1.8%	3,052	1.8%	36,235	18.1%	(91.6%)
Waste Water Management	87,150	1,687	1.9%	1,687	1.9%	7,257	12.5%	(76.8%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**712,996**	**275,825**	**38.7%**	**275,825**	**38.7%**	**300,813**	**45.9%**	**(8.3%)**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	55,909	6,682	12.0%	6,682	12.0%	3,754	10.9%	78.0%
Other revenue	**1,615**	**13,539**	**838.4%**	**13,539**	**838.4%**	**50,917**	**417.7%**	**(73.4%)**
Government - operating	395,613	159,739	40.4%	159,739	40.4%	140,844	40.7%	13.4%
Government - capital	254,859	94,000	36.9%	94,000	36.9%	105,000	40.7%	(10.5%)
Interest	5,000	1,865	37.3%	1,865	37.3%	299	7.0%	524.5%
Dividends	-	-	-	-	-	-	-	-
Payments	**(457,862)**	**(133,941)**	**29.3%**	**(133,941)**	**29.3%**	**(94,838)**	**23.9%**	**41.2%**
Suppliers and employees	(456,363)	(133,941)	29.3%	(133,941)	29.3%	(94,838)	24.0%	41.2%
Finance charges	(1,499)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**255,134**	**141,884**	**55.6%**	**141,884**	**55.6%**	**205,976**	**79.5%**	**(31.1%)**
Cash Flow from Investing Activities								
Receipts	**6,200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	200	-	-	-	-	-	-	-
Decrease in non-current debtors	6,000	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(266,059)**	**(60,986)**	**22.9%**	**(60,986)**	**22.9%**	**(102,819)**	**39.9%**	**(40.7%)**
Capital assets	(266,059)	(60,986)	22.9%	(60,986)	22.9%	(102,819)	39.9%	(40.7%)
Net Cash from/(used) Investing Activities	**(259,859)**	**(60,986)**	**23.5%**	**(60,986)**	**23.5%**	**(102,819)**	**39.9%**	**(40.7%)**
Cash Flow from Financing Activities								
Receipts	**-**	**645**	**-**	**645**	**-**	**11**	**53.6%**	**5,627.1%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	645	-	645	-	11	53.6%	5,627.1%
Payments	**(1,499)**	**(695)**	**46.3%**	**(695)**	**46.3%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(1,499)	(695)	46.3%	(695)	46.3%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(1,499)**	**(50)**	**3.3%**	**(50)**	**3.3%**	**11**	**(.4%)**	**(542.3%)**
Net Increase/(Decrease) in cash held	**(6,224)**	**80,848**	**(1,299.0%)**	**80,848**	**(1,299.0%)**	**103,169**	**(5,703.1%)**	**(21.6%)**
Cash/cash equivalents at the year begin:	34,626	62,296	179.9%	62,296	179.9%	34,626	155.2%	79.9%
Cash/cash equivalents at the year end:	**28,402**	**143,144**	**504.0%**	**143,144**	**504.0%**	**137,795**	**671.9%**	**3.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3,926	6.6%	(38)	(.1%)	2,175	3.7%	53,477	89.8%	59,539	60.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	456	4.4%	(21)	(.2%)	506	4.9%	9,477	91.0%	10,418	10.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	110	.4%	(2)	-	117	.4%	28,375	99.2%	28,600	29.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(3)	100.0%	(3)	-	-	-	-	-
Total By Income Source	**4,492**	**4.6%**	**(61)**	**(.1%)**	**2,798**	**2.8%**	**91,325**	**92.7%**	**98,554**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1,403	12.3%	(18)	(.2%)	747	6.5%	9,274	81.3%	11,406	11.6%	-	-	-	-
Commercial	2,617	10.8%	(25)	(.1%)	1,485	6.1%	20,187	83.2%	24,264	24.6%	-	-	-	-
Households	432	.7%	(19)	-	464	.7%	61,548	98.6%	62,426	63.3%	-	-	-	-
Other	41	8.9%	-	-	101	22.2%	316	69.0%	458	.5%	-	-	-	-
Total By Customer Group	**4,492**	**4.6%**	**(61)**	**(.1%)**	**2,798**	**2.8%**	**91,325**	**92.7%**	**98,554**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	43,933	35.4%	(2,958)	(2.4%)	(2,461)	(2.0%)	85,765	69.0%	124,280	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**43,933**	**35.4%**	**(2,958)**	**(2.4%)**	**(2,461)**	**(2.0%)**	**85,765**	**69.0%**	**124,280**	**100.0%**

Contact Details

Municipal Manager	Mr Sibusiso Emmanuel Bukhosini	035 573 8600
Financial Manager	Mr Njabulo Dludla	035 573 8615

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MFOLOZI (KZN281)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**147,527**	**56,026**	**38.0%**	**56,026**	**38.0%**	**48,500**	**35.6%**	**15.5%**
Property rates	10,796	3,091	28.6%	3,091	28.6%	3,378	56.5%	(8.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	400	153	38.4%	153	38.4%	111	-	38.0%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	220	24	11.1%	24	11.1%	24	4.7%	.6%
Interest earned - external investments	326	130	39.8%	130	39.8%	-	-	(100.0%)
Interest earned - outstanding debtors	420	94	22.5%	94	22.5%	268	-	(64.8%)
Dividends received	-	-	-	-	-	-	-	-
Fines	450	112	24.9%	112	24.9%	8	1.0%	1,291.5%
Licences and permits	475	104	21.9%	104	21.9%	54	13.5%	93.2%
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	134,164	52,290	39.0%	52,290	39.0%	44,632	39.7%	17.2%
Other own revenue	276	28	10.0%	28	10.0%	25	.2%	9.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**143,266**	**30,320**	**21.2%**	**30,320**	**21.2%**	**32,721**	**27.3%**	**(7.3%)**
Employee related costs	56,656	12,356	21.8%	12,356	21.8%	10,793	25.2%	14.5%
Remuneration of councillors	10,491	2,623	25.0%	2,623	25.0%	2,218	25.1%	18.3%
Debt impairment	750	-	-	-	-	17	-	(100.0%)
Depreciation and asset impairment	2,000	-	-	-	-	-	-	-
Finance charges	530	-	-	-	-	45	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	2,729	-	-	-	-	-	-	-
Contracted services	37,762	10,555	28.0%	10,555	28.0%	10,910	227.3%	(3.3%)
Transfers and grants	610	283	46.4%	283	46.4%	341	-	(16.9%)
Other expenditure	31,738	4,503	14.2%	4,503	14.2%	8,398	13.2%	(46.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**4,261**	**25,706**		**25,706**		**15,779**		
Transfers recognised - capital	24,473	4,528	18.5%	4,528	18.5%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	122	-	122	-	123	-	(.9%)
Surplus/(Deficit) after capital transfers and contributions	**28,734**	**30,355**		**30,355**		**15,902**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**28,734**	**30,355**		**30,355**		**15,902**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**28,734**	**30,355**		**30,355**		**15,902**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**28,734**	**30,355**		**30,355**		**15,902**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**28,734**	**4,361**	**15.2%**	**4,361**	**15.2%**	**7,303**	**12.2%**	**(40.3%)**
National Government	24,473	4,308	17.6%	4,308	17.6%	5,297	12.1%	(18.7%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**24,473**	**4,308**	**17.6%**	**4,308**	**17.6%**	**5,297**	**12.1%**	**(18.7%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	4,261	53	1.2%	53	1.2%	2,006	12.3%	(97.4%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**28,734**	**4,361**	**15.2%**	**4,361**	**15.2%**	**7,303**	**12.2%**	**(40.3%)**
Governance and Administration	**3,259**	**53**	**1.6%**	**53**	**1.6%**	**2,006**	**-**	**(97.4%)**
Executive & Council	450	-	-	-	-	-	-	-
Budget & Treasury Office	989	-	-	-	-	1,901	-	(100.0%)
Corporate Services	1,820	53	2.9%	53	2.9%	106	-	(49.9%)
Community and Public Safety	**8,105**	**1,693**	**20.9%**	**1,693**	**20.9%**	**5,297**	**-**	**(68.0%)**
Community & Social Services	8,105	1,693	20.9%	1,693	20.9%	5,297	-	(68.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**17,370**	**2,614**	**15.1%**	**2,614**	**15.1%**	**-**	**-**	**(100.0%)**
Planning and Development	200	-	-	-	-	-	-	-
Road Transport	17,170	2,614	15.2%	2,614	15.2%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**172,000**	**65,337**	**38.0%**	**65,337**	**38.0%**	**74,586**	**54.7%**	**(12.4%)**
Property rates, penalties and collection charges	10,796	3,025	28.0%	3,025	28.0%	3,766	63.0%	(19.7%)
Service charges	400	66	16.6%	66	16.6%	-	-	(100.0%)
Other revenue	**1,421**	**1,746**	**122.8%**	**1,746**	**122.8%**	**2,817**	**16.7%**	**(38.0%)**
Government - operating	134,164	50,239	37.4%	50,239	37.4%	46,887	41.7%	7.1%
Government - capital	24,473	10,000	40.9%	10,000	40.9%	21,000	-	(52.4%)
Interest	746	262	35.1%	262	35.1%	116	14.5%	125.9%
Dividends	-	-	-	-	-	-	-	-
Payments	**(140,516)**	**(43,146)**	**30.7%**	**(43,146)**	**30.7%**	**(42,278)**	**35.2%**	**2.1%**
Suppliers and employees	(139,376)	(42,801)	30.7%	(42,801)	30.7%	(42,278)	35.2%	1.2%
Finance charges	(530)	(75)	14.1%	(75)	14.1%	-	-	(100.0%)
Transfers and grants	(610)	(271)	44.4%	(271)	44.4%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**31,484**	**22,191**	**70.5%**	**22,191**	**70.5%**	**32,308**	**197.3%**	**(31.3%)**
Cash Flow from Investing Activities								
Receipts	**-**	**13,888**	**-**	**13,888**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	12,909	-	12,909	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	979	-	979	-	-	-	(100.0%)
Payments	**(28,734)**	**(20,071)**	**69.9%**	**(20,071)**	**69.9%**	**(23,893)**	**39.8%**	**(16.0%)**
Capital assets	(28,734)	(20,071)	69.9%	(20,071)	69.9%	(23,893)	39.8%	(16.0%)
Net Cash from/(used) Investing Activities	**(28,734)**	**(6,183)**	**21.5%**	**(6,183)**	**21.5%**	**(23,893)**	**145.9%**	**(74.1%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(692)**	**(612)**	**88.4%**	**(612)**	**88.4%**	**(612)**	**-**	**-**
Repayment of borrowing	(692)	(612)	88.4%	(612)	88.4%	(612)	-	-
Net Cash from/(used) Financing Activities	**(692)**	**(612)**	**88.4%**	**(612)**	**88.4%**	**(612)**	**-**	**-**
Net Increase/(Decrease) in cash held	**2,058**	**15,396**	**748.1%**	**15,396**	**748.1%**	**7,803**	**-**	**97.3%**
Cash/cash equivalents at the year begin:	1,879	233	12.4%	233	12.4%	1,614	68.6%	(85.6%)
Cash/cash equivalents at the year end:	**3,937**	**15,629**	**397.0%**	**15,629**	**397.0%**	**9,417**	**400.0%**	**66.0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1,562	24.8%	(484)	(7.7%)	(9)	(.1%)	5,241	83.1%	6,310	76.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	87	19.6%	-	-	26	5.8%	332	74.6%	446	5.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	128	8.6%	-	-	68	4.5%	1,301	86.9%	1,496	18.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	63.9%	0	60.8%	-	-	(0)	(24.7%)	1	-	-	-	-	-
Total By Income Source	**1,778**	**21.5%**	**(484)**	**(5.9%)**	**84**	**1.0%**	**6,874**	**83.3%**	**8,252**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	138	7.2%	(478)	(24.9%)	24	1.3%	2,231	116.5%	1,915	23.2%	-	-	-	-
Commercial	1,269	38.9%	-	-	35	1.1%	1,955	60.0%	3,259	39.5%	-	-	-	-
Households	368	12.1%	(6)	(.2%)	24	.8%	2,661	87.3%	3,047	36.9%	-	-	-	-
Other	4	11.5%	0	1.1%	0	1.0%	27	86.4%	31	.4%	-	-	-	-
Total By Customer Group	**1,778**	**21.5%**	**(484)**	**(5.9%)**	**84**	**1.0%**	**6,874**	**83.3%**	**8,252**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	2,201	100.0%	2,201	24.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(712)	(12.3%)	945	16.4%	611	10.6%	4,932	85.4%	5,776	65.4%
Auditor-General	226	100.0%	-	-	-	-	-	-	226	2.6%
Other	375	59.8%	99	15.7%	25	3.9%	129	20.6%	628	7.1%
Total	**(110)**	**(1.2%)**	**1,044**	**11.8%**	**636**	**7.2%**	**7,263**	**82.2%**	**8,832**	**100.0%**

Contact Details

Municipal Manager	Mr Khulumokwakhe Elliot Gamede	035 580 1421
Financial Manager	Mr Johannes Velangezwi Nkosi	035 580 1421

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLATHUZE (KZN282)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**3,054,874**	**904,178**	**29.6%**	**904,178**	**29.6%**	**899,837**	**31.1%**	**.5%**
Property rates	474,453	150,566	31.7%	150,566	31.7%	139,944	30.9%	7.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1,579,530	438,827	27.8%	438,827	27.8%	472,599	30.9%	(7.1%)
Service charges - water revenue	337,842	107,326	31.8%	107,326	31.8%	86,050	27.8%	24.7%
Service charges - sanitation revenue	99,625	25,231	25.3%	25,231	25.3%	22,249	24.3%	13.4%
Service charges - refuse revenue	80,372	26,629	33.1%	26,629	33.1%	24,290	31.7%	9.6%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	8,449	1,452	17.2%	1,452	17.2%	2,305	28.8%	(37.0%)
Interest earned - external investments	55,000	9,569	17.4%	9,569	17.4%	12,597	30.0%	(24.0%)
Interest earned - outstanding debtors	56	514	922.6%	514	922.6%	18	35.0%	2,683.5%
Dividends received	-	-	-	-	-	-	-	-
Fines	7,485	1,940	25.9%	1,940	25.9%	2,097	27.7%	(7.5%)
Licences and permits	3,808	852	22.4%	852	22.4%	943	26.1%	(9.7%)
Agency services	7,797	1,520	19.5%	1,520	19.5%	1,568	21.2%	(3.0%)
Transfers recognised - operational	356,638	135,940	38.1%	135,940	38.1%	131,058	40.2%	3.7%
Other own revenue	43,819	2,839	6.5%	2,839	6.5%	4,056	11.7%	(30.0%)
Gains on disposal of PPE	-	973	-	973	-	62	-	1,477.9%
Operating Expenditure	**3,016,497**	**803,518**	**26.6%**	**803,518**	**26.6%**	**772,434**	**26.8%**	**4.0%**
Employee related costs	812,123	182,385	22.5%	182,385	22.5%	170,681	23.4%	6.9%
Remuneration of councillors	31,881	7,231	22.7%	7,231	22.7%	6,715	23.0%	7.7%
Debt impairment	26,513	6,628	25.0%	6,628	25.0%	4,413	16.7%	50.2%
Depreciation and asset impairment	376,066	98,916	26.3%	98,916	26.3%	94,199	25.0%	5.0%
Finance charges	67,884	16,971	25.0%	16,971	25.0%	18,588	25.3%	(8.7%)
Bulk purchases	1,000,945	330,196	33.0%	330,196	33.0%	355,736	33.1%	(7.2%)
Other Materials	114,233	29,436	25.8%	29,436	25.8%	19,369	12.1%	52.0%
Contracted services	312,731	79,222	25.3%	79,222	25.3%	43,614	28.7%	81.6%
Transfers and grants	12,534	6,555	52.3%	6,555	52.3%	4,206	35.9%	55.8%
Other expenditure	261,588	45,977	17.6%	45,977	17.6%	54,915	22.0%	(16.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**38,377**	**100,660**		**100,660**		**127,402**		
Transfers recognised - capital	129,224	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**167,601**	**100,660**		**100,660**		**127,402**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**167,601**	**100,660**		**100,660**		**127,402**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**167,601**	**100,660**		**100,660**		**127,402**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**167,601**	**100,660**		**100,660**		**127,402**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**525,161**	**57,006**	**10.9%**	**57,006**	**10.9%**	**33,520**	**6.4%**	**70.1%**
National Government	121,374	19,606	16.2%	19,606	16.2%	6,885	5.0%	184.8%
Provincial Government	7,850	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**129,224**	**19,606**	**15.2%**	**19,606**	**15.2%**	**6,885**	**5.0%**	**184.8%**
Borrowing	310,000	30,593	9.9%	30,593	9.9%	2,716	2.7%	1,026.3%
Internally generated funds	85,937	6,807	7.9%	6,807	7.9%	23,607	8.3%	(71.2%)
Public contributions and donations	-	-	-	-	-	313	-	(100.0%)
Capital Expenditure Standard Classification	**525,161**	**57,006**	**10.9%**	**57,006**	**10.9%**	**33,520**	**6.4%**	**70.1%**
Governance and Administration	**102,236**	**198**	**.2%**	**198**	**.2%**	**20**	**-**	**898.8%**
Executive & Council	-	-	-	-	-	20	16.6%	(100.0%)
Budget & Treasury Office	102,236	-	-	-	-	-	-	-
Corporate Services	-	198	-	198	-	-	-	(100.0%)
Community and Public Safety	**80,981**	**7,479**	**9.2%**	**7,479**	**9.2%**	**8,591**	**14.0%**	**(12.9%)**
Community & Social Services	55,463	6,976	12.6%	6,976	12.6%	1,954	4.6%	257.1%
Sport And Recreation	24,958	438	1.8%	438	1.8%	3,393	20.9%	(87.1%)
Public Safety	559	64	11.4%	64	11.4%	3,244	1,179.6%	(98.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**137,876**	**24,003**	**17.4%**	**24,003**	**17.4%**	**15,322**	**16.0%**	**56.7%**
Planning and Development	3,953	-	-	-	-	350	7.3%	(100.0%)
Road Transport	133,723	24,003	17.9%	24,003	17.9%	14,973	16.5%	60.3%
Environmental Protection	200	-	-	-	-	-	-	-
Trading Services	**204,068**	**25,327**	**12.4%**	**25,327**	**12.4%**	**9,588**	**3.5%**	**164.2%**
Electricity	85,472	3,860	4.5%	3,860	4.5%	2,575	3.1%	49.9%
Water	68,773	7,910	11.5%	7,910	11.5%	2,020	2.1%	291.7%
Waste Water Management	48,123	13,140	27.3%	13,140	27.3%	4,994	5.4%	163.1%
Waste Management	1,700	416	24.5%	416	24.5%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**3,031,168**	**840,518**	**27.7%**	**840,518**	**27.7%**	**850,551**	**29.5%**	**(1.2%)**
Property rates, penalties and collection charges	464,964	111,098	23.9%	111,098	23.9%	99,879	23.0%	11.2%
Service charges	1,957,076	515,865	26.4%	515,865	26.4%	543,864	29.0%	(5.1%)
Other revenue	**64,868**	**26,289**	**40.5%**	**26,289**	**40.5%**	**30,415**	**49.6%**	**(13.6%)**
Government - operating	356,638	144,188	40.4%	144,188	40.4%	145,525	44.6%	(.9%)
Government - capital	129,224	32,617	25.2%	32,617	25.2%	16,000	10.9%	103.9%
Interest	58,398	10,462	17.9%	10,462	17.9%	14,868	35.4%	(29.6%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(2,487,933)**	**(679,318)**	**27.3%**	**(679,318)**	**27.3%**	**(717,761)**	**30.0%**	**(5.4%)**
Suppliers and employees	(2,407,516)	(668,255)	27.8%	(668,255)	27.8%	(713,596)	30.9%	(6.4%)
Finance charges	(67,884)	(3,817)	5.6%	(3,817)	5.6%	-	-	(100.0%)
Transfers and grants	(12,534)	(7,246)	57.8%	(7,246)	57.8%	(4,165)	35.5%	74.0%
Net Cash from/(used) Operating Activities	**543,235**	**161,200**	**29.7%**	**161,200**	**29.7%**	**132,790**	**26.9%**	**21.4%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**4,300**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	4,300	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(525,179)**	**(139,239)**	**26.5%**	**(139,239)**	**26.5%**	**(139,199)**	**27.9%**	**-**
Capital assets	(525,179)	(139,239)	26.5%	(139,239)	26.5%	(139,199)	27.9%	-
Net Cash from/(used) Investing Activities	**(525,179)**	**(139,239)**	**26.5%**	**(139,239)**	**26.5%**	**(134,899)**	**27.0%**	**3.2%**
Cash Flow from Financing Activities								
Receipts	**310,000**	**1,749**	**.6%**	**1,749**	**.6%**	**4,092**	**4.1%**	**(57.3%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	310,000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	1,749	-	1,749	-	4,092	-	(57.3%)
Payments	**(156,144)**	**(28,295)**	**18.1%**	**(28,295)**	**18.1%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(156,144)	(28,295)	18.1%	(28,295)	18.1%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**153,856**	**(26,546)**	**(17.3%)**	**(26,546)**	**(17.3%)**	**4,092**	**(7.0%)**	**(748.7%)**
Net Increase/(Decrease) in cash held	**171,912**	**(4,585)**	**(2.7%)**	**(4,585)**	**(2.7%)**	**1,983**	**(3.1%)**	**(331.2%)**
Cash/cash equivalents at the year begin:	466,876	458,929	98.3%	458,929	98.3%	701,690	118.5%	(34.6%)
Cash/cash equivalents at the year end:	**638,788**	**454,344**	**71.1%**	**454,344**	**71.1%**	**703,673**	**133.3%**	**(35.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	92,027	45.2%	7,545	3.7%	8,173	4.0%	96,016	47.1%	203,760	34.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	212,078	85.0%	27,287	10.9%	983	.4%	9,033	3.6%	249,381	41.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	35,674	50.7%	11,005	15.7%	1,320	1.9%	22,302	31.7%	70,301	11.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8,469	54.8%	676	4.4%	479	3.1%	5,832	37.7%	15,456	2.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6,578	58.6%	497	4.4%	354	3.1%	3,804	33.9%	11,233	1.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	629	6.1%	641	6.2%	161	1.6%	8,947	86.2%	10,379	1.7%	-	-	-	-
Interest on Arrear Debtor Accounts	455	10.8%	190	4.5%	184	4.3%	3,404	80.4%	4,233	.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,650	4.9%	973	2.9%	1,215	3.6%	29,535	88.5%	33,373	5.6%	-	-	-	-
Total By Income Source	**357,560**	**59.8%**	**48,813**	**8.2%**	**12,869**	**2.2%**	**178,872**	**29.9%**	**598,115**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	8,497	40.3%	6,070	28.8%	86	.4%	6,443	30.5%	21,096	3.5%	-	-	-	-
Commercial	290,782	74.3%	36,251	9.3%	7,041	1.8%	57,489	14.7%	391,561	65.5%	-	-	-	-
Households	54,944	31.5%	5,936	3.4%	5,363	3.1%	108,002	62.0%	174,246	29.1%	-	-	-	-
Other	3,338	29.8%	557	5.0%	379	3.4%	6,938	61.9%	11,212	1.9%	-	-	-	-
Total By Customer Group	**357,560**	**59.8%**	**48,813**	**8.2%**	**12,869**	**2.2%**	**178,872**	**29.9%**	**598,115**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	98,251	100.0%	-	-	-	-	-	-	98,251	21.8%
Bulk Water	31,239	100.0%	-	-	-	-	-	-	31,239	6.9%
PAYE deductions	10,090	100.0%	-	-	-	-	-	-	10,090	2.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	9,143	100.0%	-	-	-	-	-	-	9,143	2.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	301,153	100.0%	-	-	-	-	-	-	301,153	66.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1,172	100.0%	-	-	-	-	-	-	1,172	.3%
Total	**451,047**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**451,047**	**100.0%**

Contact Details

Municipal Manager	Dr Nhlanhla J. Sibeko	035 907 5100
Financial Manager	Mr Mxolisi Kunene	035 907 5090

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMLALAZI (KZN284)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**360,201**	**131,966**	**36.6%**	**131,966**	**36.6%**	**115,688**	**33.9%**	**14.1%**
Property rates	52,040	41,933	80.6%	41,933	80.6%	39,185	76.1%	7.0%
Property rates - penalties and collection charges	-	-	-	-	-	2,092	51.4%	(100.0%)
Service charges - electricity revenue	64,343	13,574	21.1%	13,574	21.1%	14,048	24.0%	(3.4%)
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	11,005	3,238	29.4%	3,238	29.4%	2,988	28.6%	8.4%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1,378	692	50.2%	692	50.2%	941	71.9%	(26.5%)
Interest earned - external investments	7,791	1,201	15.4%	1,201	15.4%	44	.6%	2,659.1%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	43,717	1,263	2.9%	1,263	2.9%	64	.2%	1,877.3%
Licences and permits	77	9	11.2%	9	11.2%	4	4.8%	146.3%
Agency services	3,935	893	22.7%	893	22.7%	(1,415)	(37.9%)	(163.1%)
Transfers recognised - operational	172,281	68,908	40.0%	68,908	40.0%	57,383	34.9%	20.1%
Other own revenue	2,134	256	12.0%	256	12.0%	355	17.7%	(28.0%)
Gains on disposal of PPE	1,500	-	-	-	-	-	-	-
Operating Expenditure	**406,349**	**85,679**	**21.1%**	**85,679**	**21.1%**	**81,110**	**21.1%**	**5.6%**
Employee related costs	121,725	29,534	24.3%	29,534	24.3%	25,870	22.7%	14.2%
Remuneration of councillors	21,658	5,083	23.5%	5,083	23.5%	4,719	23.5%	7.7%
Debt impairment	46,798	11,699	25.0%	11,699	25.0%	11,111	25.0%	5.3%
Depreciation and asset impairment	47,306	-	-	-	-	9,996	22.9%	(100.0%)
Finance charges	343	118	34.4%	118	34.4%	256	45.2%	(53.9%)
Bulk purchases	50,729	13,023	25.7%	13,023	25.7%	10,706	21.9%	21.6%
Other Materials	10,313	2,114	20.5%	2,114	20.5%	1,715	16.1%	23.3%
Contracted services	68,076	15,685	23.0%	15,685	23.0%	9,575	14.6%	63.8%
Transfers and grants	3,901	168	4.3%	168	4.3%	1,020	26.2%	(83.6%)
Other expenditure	35,502	8,255	23.3%	8,255	23.3%	6,142	18.7%	34.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(46,148)**	**46,286**		**46,286**		**34,578**		
Transfers recognised - capital	59,648	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**13,500**	**46,286**		**46,286**		**34,578**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**13,500**	**46,286**		**46,286**		**34,578**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**13,500**	**46,286**		**46,286**		**34,578**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**13,500**	**46,286**		**46,286**		**34,578**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**74,043**	**3,500**	**4.7%**	**3,500**	**4.7%**	**9,423**	**18.7%**	**(62.9%)**
National Government	64,043	3,500	5.5%	3,500	5.5%	9,423	18.7%	(62.9%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**64,043**	**3,500**	**5.5%**	**3,500**	**5.5%**	**9,423**	**18.7%**	**(62.9%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	10,000	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**74,043**	**3,500**	**4.7%**	**3,500**	**4.7%**	**9,423**	**18.7%**	**(62.9%)**
Governance and Administration	**2,740**	**177**	**6.5%**	**177**	**6.5%**	**-**	**-**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	2,740	11	.4%	11	.4%	-	-	(100.0%)
Corporate Services	-	166	-	166	-	-	-	(100.0%)
Community and Public Safety	**40,047**	**553**	**1.4%**	**553**	**1.4%**	**22**	**.4%**	**2,381.5%**
Community & Social Services	16,365	209	1.3%	209	1.3%	18	2.4%	1,043.6%
Sport And Recreation	23,462	160	.7%	160	.7%	-	-	(100.0%)
Public Safety	220	184	83.6%	184	83.6%	4	6.1%	4,521.3%
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**28,066**	**2,228**	**7.9%**	**2,228**	**7.9%**	**9,400**	**24.3%**	**(76.3%)**
Planning and Development	300	-	-	-	-	-	-	-
Road Transport	27,766	2,228	8.0%	2,228	8.0%	9,400	24.7%	(76.3%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**3,190**	**542**	**17.0%**	**542**	**17.0%**	**-**	**-**	**(100.0%)**
Electricity	1,870	542	29.0%	542	29.0%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	1,320	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**365,066**	**129,613**	**35.5%**	**129,613**	**35.5%**	**124,682**	**35.9%**	**4.0%**
Property rates, penalties and collection charges	49,438	14,713	29.8%	14,713	29.8%	13,134	24.9%	12.0%
Service charges	64,046	12,420	19.4%	12,420	19.4%	9,564	16.3%	29.9%
Other revenue	**71,510**	**32,034**	**44.8%**	**32,034**	**44.8%**	**44,601**	**310.8%**	**(28.2%)**
Government - operating	172,281	70,447	40.9%	70,447	40.9%	57,383	34.9%	22.8%
Government - capital	-	-	-	-	-	-	-	-
Interest	7,791	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(314,071)**	**(96,525)**	**30.7%**	**(96,525)**	**30.7%**	**(65,063)**	**21.7%**	**48.4%**
Suppliers and employees	(309,827)	(96,358)	31.1%	(96,358)	31.1%	(64,842)	21.9%	48.6%
Finance charges	(343)	-	-	-	-	-	-	-
Transfers and grants	(3,901)	(168)	4.3%	(168)	4.3%	(221)	5.7%	(24.2%)
Net Cash from/(used) Operating Activities	**50,995**	**33,088**	**64.9%**	**33,088**	**64.9%**	**59,619**	**127.0%**	**(44.5%)**
Cash Flow from Investing Activities								
Receipts	**1,500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	1,500	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(74,043)**	**(3,500)**	**4.7%**	**(3,500)**	**4.7%**	**(3,443)**	**6.8%**	**1.7%**
Capital assets	(74,043)	(3,500)	4.7%	(3,500)	4.7%	(3,443)	6.8%	1.7%
Net Cash from/(used) Investing Activities	**(72,543)**	**(3,500)**	**4.8%**	**(3,500)**	**4.8%**	**(3,443)**	**6.9%**	**1.7%**
Cash Flow from Financing Activities								
Receipts	**(6)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(6)	-	-	-	-	-	-	-
Payments	**(343)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(343)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(349)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(21,897)**	**29,588**	**(135.1%)**	**29,588**	**(135.1%)**	**56,176**	**(1,567.4%)**	**(47.3%)**
Cash/cash equivalents at the year begin:	59,527	92,351	155.1%	92,351	155.1%	86,123	116.6%	7.2%
Cash/cash equivalents at the year end:	**37,630**	**121,939**	**324.0%**	**121,939**	**324.0%**	**142,299**	**202.4%**	**(14.3%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3,433	42.6%	2,047	25.4%	517	6.4%	2,055	25.5%	8,053	6.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1,900	7.2%	1,073	4.1%	23,514	89.1%	(86)	(.3%)	26,402	21.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	752	17.8%	550	13.0%	343	8.1%	2,585	61.1%	4,231	3.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3,622)	(4.3%)	1,499	1.8%	668	.8%	84,818	101.7%	83,363	68.3%	-	-	-	-
Total By Income Source	**2,463**	**2.0%**	**5,170**	**4.2%**	**25,042**	**20.5%**	**89,373**	**73.2%**	**122,048**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2,463	2.0%	5,170	4.2%	25,042	20.5%	89,373	73.2%	122,048	100.0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**2,463**	**2.0%**	**5,170**	**4.2%**	**25,042**	**20.5%**	**89,373**	**73.2%**	**122,048**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	6,352	100.0%	-	-	-	-	-	-	6,352	8.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	68,334	100.0%	-	-	-	-	-	-	68,334	91.5%
Total	**74,686**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**74,686**	**100.0%**

Contact Details

Municipal Manager	Mr RP Mnguni	035 473 3342
Financial Manager	Mr ZN Mhlongo	035 473 3312

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTHONJANENI (KZN285)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**128,221**	**12,479**	**9.7%**	**12,479**	**9.7%**	**40,039**	**27.7%**	**(68.8%)**
Property rates	13,850	6,605	47.7%	6,605	47.7%	1,420	10.8%	365.0%
Property rates - penalties and collection charges	-	-	-	-	-	103	-	(100.0%)
Service charges - electricity revenue	25,512	5,072	19.9%	5,072	19.9%	7,846	35.1%	(35.4%)
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1,803	392	21.7%	392	21.7%	355	30.5%	10.4%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	171	25	14.4%	25	14.4%	36	14.4%	(32.5%)
Interest earned - external investments	1,200	79	6.6%	79	6.6%	119	3.6%	(33.7%)
Interest earned - outstanding debtors	-	72	-	72	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	5,000	0	-	0	-	3,701	17.3%	(100.0%)
Licences and permits	2,881	133	4.6%	133	4.6%	461	17.1%	(71.1%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	76,672	1	-	1	-	25,468	33.3%	(100.0%)
Other own revenue	1,133	100	8.8%	100	8.8%	530	14.9%	(81.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**124,600**	**33,471**	**26.9%**	**33,471**	**26.9%**	**33,648**	**27.6%**	**(.5%)**
Employee related costs	48,580	11,200	23.1%	11,200	23.1%	8,997	19.2%	24.5%
Remuneration of councillors	7,886	1,871	23.7%	1,871	23.7%	2,304	28.3%	(18.8%)
Debt impairment	2,300	-	-	-	-	-	-	-
Depreciation and asset impairment	5,252	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	24,500	7,188	29.3%	7,188	29.3%	6,743	28.3%	6.6%
Other Materials	1,252	49	3.9%	49	3.9%	1,834	31.4%	(97.3%)
Contracted services	18,094	7,837	43.3%	7,837	43.3%	2,533	54.1%	209.3%
Transfers and grants	-	138	-	138	-	433	74.6%	(68.2%)
Other expenditure	16,737	5,189	31.0%	5,189	31.0%	10,804	44.5%	(52.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**3,620**	**(20,993)**		**(20,993)**		**6,391**		
Transfers recognised - capital	32,749	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**36,369**	**(20,993)**		**(20,993)**		**6,391**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**36,369**	**(20,993)**		**(20,993)**		**6,391**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**36,369**	**(20,993)**		**(20,993)**		**6,391**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**36,369**	**(20,993)**		**(20,993)**		**6,391**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**36,339**	**10,131**	**27.9%**	**10,131**	**27.9%**	**9,141**	**23.0%**	**10.8%**
National Government	32,749	10,070	30.8%	10,070	30.8%	6,725	25.6%	49.7%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**32,749**	**10,070**	**30.8%**	**10,070**	**30.8%**	**6,725**	**25.6%**	**49.7%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	3,590	61	1.7%	61	1.7%	2,416	18.0%	(97.5%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**36,339**	**10,131**	**27.9%**	**10,131**	**27.9%**	**9,141**	**23.0%**	**10.8%**
Governance and Administration	**315**	**15**	**4.7%**	**15**	**4.7%**	**2,285**	**42.8%**	**(99.4%)**
Executive & Council	80	-	-	-	-	2,285	45.3%	(100.0%)
Budget & Treasury Office	235	15	6.3%	15	6.3%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**1,275**	**23**	**1.8%**	**23**	**1.8%**	**-**	**-**	**(100.0%)**
Community & Social Services	100	23	23.4%	23	23.4%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	1,175	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**18,409**	**4,484**	**24.4%**	**4,484**	**24.4%**	**1,817**	**9.7%**	**146.7%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	18,409	4,484	24.4%	4,484	24.4%	1,817	9.9%	146.7%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**16,340**	**5,609**	**34.3%**	**5,609**	**34.3%**	**5,039**	**32.5%**	**11.3%**
Electricity	15,840	5,609	35.4%	5,609	35.4%	5,039	35.4%	11.3%
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	500	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**154,302**	**57,502**	**37.3%**	**57,502**	**37.3%**	**53,803**	**36.9%**	**6.9%**
Property rates, penalties and collection charges	8,310	2,734	32.9%	2,734	32.9%	894	12.5%	205.9%
Service charges	23,487	5,425	23.1%	5,425	23.1%	4,945	22.5%	9.7%
Other revenue	**9,185**	**260**	**2.8%**	**260**	**2.8%**	**2,107**	**20.0%**	**(87.7%)**
Government - operating	79,371	32,878	41.4%	32,878	41.4%	33,738	44.1%	(2.5%)
Government - capital	32,749	16,000	48.9%	16,000	48.9%	12,000	45.7%	33.3%
Interest	1,200	204	17.0%	204	17.0%	119	3.6%	71.8%
Dividends	-	-	-	-	-	-	-	-
Payments	**(117,015)**	**(31,328)**	**26.8%**	**(31,328)**	**26.8%**	**(30,409)**	**26.6%**	**3.0%**
Suppliers and employees	(117,015)	(30,904)	26.4%	(30,904)	26.4%	(29,977)	26.4%	3.1%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	(424)	-	(424)	-	(433)	74.6%	(1.9%)
Net Cash from/(used) Operating Activities	**37,287**	**26,173**	**70.2%**	**26,173**	**70.2%**	**23,394**	**73.8%**	**11.9%**
Cash Flow from Investing Activities								
Receipts	**8,500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	8,500	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(36,339)**	**(10,131)**	**27.9%**	**(10,131)**	**27.9%**	**(9,141)**	**23.0%**	**10.8%**
Capital assets	(36,339)	(10,131)	27.9%	(10,131)	27.9%	(9,141)	23.0%	10.8%
Net Cash from/(used) Investing Activities	**(27,839)**	**(10,131)**	**36.4%**	**(10,131)**	**36.4%**	**(9,141)**	**34.8%**	**10.8%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**9,448**	**16,042**	**169.8%**	**16,042**	**169.8%**	**14,253**	**263.1%**	**12.6%**
Cash/cash equivalents at the year begin:	(6,551)	3,635	(55.5%)	3,635	(55.5%)	20,282	101.1%	(82.1%)
Cash/cash equivalents at the year end:	**2,897**	**19,678**	**679.3%**	**19,678**	**679.3%**	**34,534**	**135.5%**	**(43.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1,368	32.5%	1,109	26.3%	(71)	(1.7%)	1,809	42.9%	4,216	14.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	721	3.8%	439	2.3%	(14)	(.1%)	17,975	94.0%	19,121	67.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	(5)	100.0%	(5)	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	42	2.6%	80	5.1%	(6)	(.4%)	1,454	92.6%	1,569	5.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	3,476	100.0%	3,476	12.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**2,131**	**7.5%**	**1,628**	**5.7%**	**(90)**	**(.3%)**	**24,709**	**87.1%**	**28,378**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	364	2.4%	582	3.9%	-	-	13,939	93.6%	14,884	52.4%	-	-	-	-
Commercial	972	22.6%	353	8.2%	(80)	(1.9%)	3,061	71.1%	4,306	15.2%	-	-	-	-
Households	795	8.7%	693	7.5%	(10)	(.1%)	7,710	83.9%	9,188	32.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**2,131**	**7.5%**	**1,628**	**5.7%**	**(90)**	**(.3%)**	**24,709**	**87.1%**	**28,378**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4,796	98.9%	(110)	(2.3%)	-	-	164	3.4%	4,850	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**4,796**	**98.9%**	**(110)**	**(2.3%)**	**-**	**-**	**164**	**3.4%**	**4,850**	**100.0%**

Contact Details

Municipal Manager	Mr P.P. Sibiya	035 450 2082
Financial Manager	Mr K.N Mthethwa	035 450 2082

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NKANDLA (KZN286)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**136,655**	**(11,733)**	**(8.6%)**	**(11,733)**	**(8.6%)**	**9,094**	**6.9%**	**(229.0%)**
Property rates	21,002	(14,029)	(66.8%)	(14,029)	(66.8%)	3,517	19.2%	(498.9%)
Property rates - penalties and collection charges	-	1	-	1	-	118	-	(99.4%)
Service charges - electricity revenue	14,987	1	-	1	-	-	-	(100.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	739	-	-	-	-	-	-	-
Service charges - other	-	1,408	-	1,408	-	2,832	-	(50.3%)
Rental of facilities and equipment	906	187	20.6%	187	20.6%	284	39.5%	(34.4%)
Interest earned - external investments	900	154	17.1%	154	17.1%	123	5.1%	25.0%
Interest earned - outstanding debtors	1,300	121	9.3%	121	9.3%	103	5.3%	18.2%
Dividends received	-	-	-	-	-	-	-	-
Fines	78	2	3.0%	2	3.0%	-	-	(100.0%)
Licences and permits	4	12	334.7%	12	334.7%	3	.8%	330.7%
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	96,395	2	-	2	-	836	.9%	(99.8%)
Other own revenue	344	408	118.6%	408	118.6%	1,233	195.3%	(66.9%)
Gains on disposal of PPE	-	-	-	-	-	46	-	(100.0%)
Operating Expenditure	**139,386**	**23,358**	**16.8%**	**23,358**	**16.8%**	**26,716**	**21.8%**	**(12.6%)**
Employee related costs	43,052	8,019	18.6%	8,019	18.6%	9,221	22.0%	(13.0%)
Remuneration of councillors	10,199	1,518	14.9%	1,518	14.9%	2,048	22.6%	(25.9%)
Debt impairment	3,500	-	-	-	-	-	-	-
Depreciation and asset impairment	13,000	3,039	23.4%	3,039	23.4%	867	13.3%	250.6%
Finance charges	-	(74)	-	(74)	-	-	-	(100.0%)
Bulk purchases	12,000	1,289	10.7%	1,289	10.7%	2,068	14.8%	(37.7%)
Other Materials	8,500	-	-	-	-	-	-	-
Contracted services	23,056	5,781	25.1%	5,781	25.1%	6,679	29.7%	(13.4%)
Transfers and grants	1,500	220	14.7%	220	14.7%	-	-	(100.0%)
Other expenditure	24,579	3,566	14.5%	3,566	14.5%	5,833	27.0%	(38.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(2,731)**	**(35,091)**		**(35,091)**		**(17,622)**		
Transfers recognised - capital	49,945	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	721	-	721	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**47,214**	**(34,370)**		**(34,370)**		**(17,622)**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**47,214**	**(34,370)**		**(34,370)**		**(17,622)**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**47,214**	**(34,370)**		**(34,370)**		**(17,622)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**47,214**	**(34,370)**		**(34,370)**		**(17,622)**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**56,200**	**5,910**	**10.5%**	**5,910**	**10.5%**	**5,273**	**15.6%**	**12.1%**
National Government	49,945	5,910	11.8%	5,910	11.8%	5,273	22.8%	12.1%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**49,945**	**5,910**	**11.8%**	**5,910**	**11.8%**	**5,273**	**22.8%**	**12.1%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	6,255	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**56,200**	**5,910**	**10.5%**	**5,910**	**10.5%**	**5,273**	**15.6%**	**12.1%**
Governance and Administration	**2,270**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	250	-	-	-	-	-	-	-
Budget & Treasury Office	1,575	-	-	-	-	-	-	-
Corporate Services	445	-	-	-	-	-	-	-
Community and Public Safety	**12,345**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	2,845	-	-	-	-	-	-	-
Sport And Recreation	9,500	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22,795**	**5,910**	**25.9%**	**5,910**	**25.9%**	**5,273**	**21.1%**	**12.1%**
Planning and Development	100	5,910	5,910.1%	5,910	5,910.1%	5,273	296.4%	12.1%
Road Transport	22,695	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**18,790**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	18,000	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	790	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**176,010**	**67,535**	**38.4%**	**67,535**	**38.4%**	**50,442**	**33.9%**	**33.9%**
Property rates, penalties and collection charges	14,911	3,531	23.7%	3,531	23.7%	3,516	24.0%	.4%
Service charges	12,670	891	7.0%	891	7.0%	2,232	21.1%	(60.1%)
Other revenue	**1,189**	**2,337**	**196.6%**	**2,337**	**196.6%**	**1,350**	**13.5%**	**73.1%**
Government - operating	96,395	40,405	41.9%	40,405	41.9%	37,085	41.7%	9.0%
Government - capital	49,945	20,000	40.0%	20,000	40.0%	6,000	25.9%	233.3%
Interest	900	371	41.2%	371	41.2%	259	18.0%	43.0%
Dividends	-	-	-	-	-	-	-	-
Payments	**(122,885)**	**(63,245)**	**51.5%**	**(63,245)**	**51.5%**	**(40,865)**	**35.7%**	**54.8%**
Suppliers and employees	(121,385)	(63,245)	52.1%	(63,245)	52.1%	(40,865)	35.9%	54.8%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(1,500)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**53,125**	**4,290**	**8.1%**	**4,290**	**8.1%**	**9,578**	**28.1%**	**(55.2%)**
Cash Flow from Investing Activities								
Receipts	**5,900**	**-**	**-**	**-**	**-**	**5,293**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	5,293	-	(100.0%)
Decrease in non-current debtors	5,900	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(56,200)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(56,200)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(50,300)**	**-**	**-**	**-**	**-**	**5,293**	**(15.7%)**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**2,825**	**4,290**	**151.9%**	**4,290**	**151.9%**	**14,870**	**3,482.2%**	**(71.2%)**
Cash/cash equivalents at the year begin:	807	1,509	187.0%	1,509	187.0%	807	9.3%	87.0%
Cash/cash equivalents at the year end:	**3,632**	**5,799**	**159.7%**	**5,799**	**159.7%**	**15,677**	**171.4%**	**(63.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1,332	43.6%	(0)	-	267	8.7%	1,456	47.7%	3,055	6.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1,343	4.7%	(1)	-	12,097	42.4%	15,097	52.9%	28,537	63.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	150	2.7%	(0)	-	65	1.1%	5,411	96.2%	5,625	12.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	155	12.8%	-	-	42	3.5%	1,012	83.7%	1,209	2.7%	-	-	-	-
Interest on Arrear Debtor Accounts	238	3.8%	-	-	115	1.8%	5,891	94.4%	6,244	13.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2)	(1.7%)	(4)	(3.9%)	-	-	96	105.6%	91	.2%	-	-	-	-
Total By Income Source	**3,215**	**7.2%**	**(5)**	**-**	**12,586**	**28.1%**	**28,963**	**64.7%**	**44,760**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1,261	5.4%	-	-	11,977	51.0%	10,238	43.6%	23,476	52.4%	-	-	-	-
Commercial	1,095	22.3%	(4)	(.1%)	172	3.5%	3,640	74.3%	4,903	11.0%	-	-	-	-
Households	297	3.5%	(1)	-	135	1.6%	8,133	95.0%	8,563	19.1%	-	-	-	-
Other	563	7.2%	-	-	302	3.9%	6,952	88.9%	7,818	17.5%	-	-	-	-
Total By Customer Group	**3,215**	**7.2%**	**(5)**	**-**	**12,586**	**28.1%**	**28,963**	**64.7%**	**44,760**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(10,844)	87.3%	(1,211)	9.7%	(1,382)	11.1%	1,018	(8.2%)	(12,420)	86.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(1,040)	52.1%	(1,988)	99.5%	(1,445)	72.3%	2,476	(123.9%)	(1,998)	13.9%
Total	**(11,884)**	**82.4%**	**(3,199)**	**22.2%**	**(2,827)**	**19.6%**	**3,493**	**(24.2%)**	**(14,417)**	**100.0%**

Contact Details

Municipal Manager	Mr LS Jili	035 833 2009
Financial Manager	Mr S Ntombela	035 833 2009

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KING CETSHWAYO (DC28)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**698,201**	**245,424**	**35.2%**	**245,424**	**35.2%**	**242,228**	**35.5%**	**1.3%**
Property rates	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	48,337	14,028	29.0%	14,028	29.0%	12,647	24.1%	10.9%
Service charges - sanitation revenue	8,357	1,883	22.5%	1,883	22.5%	2,094	26.8%	(10.1%)
Service charges - refuse revenue	29,566	7,286	24.6%	7,286	24.6%	5,602	22.3%	30.1%
Service charges - other	-	-	-	-	-	80	36.0%	(100.0%)
Rental of facilities and equipment	105	31	29.5%	31	29.5%	15	.2%	104.5%
Interest earned - external investments	44,308	9,805	22.1%	9,805	22.1%	12,085	31.9%	(18.9%)
Interest earned - outstanding debtors	310	541	174.5%	541	174.5%	510	164.6%	6.0%
Dividends received	-	-	-	-	-	-	-	-
Fines	9	2	27.9%	2	27.9%	-	-	(100.0%)
Licences and permits	112	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	534,175	204,961	38.4%	204,961	38.4%	204,071	39.0%	.4%
Other own revenue	32,922	6,887	20.9%	6,887	20.9%	5,124	18.1%	34.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**836,433**	**194,813**	**23.3%**	**194,813**	**23.3%**	**196,568**	**25.3%**	**(.9%)**
Employee related costs	253,904	47,831	18.8%	47,831	18.8%	44,190	18.8%	8.2%
Remuneration of councillors	13,490	2,797	20.7%	2,797	20.7%	2,792	21.7%	.2%
Debt impairment	2,828	2	.1%	2	.1%	907	25.1%	(99.8%)
Depreciation and asset impairment	93,158	17,039	18.3%	17,039	18.3%	21,553	24.9%	(20.9%)
Finance charges	5,322	-	-	-	-	-	-	-
Bulk purchases	28,534	10,272	36.0%	10,272	36.0%	17,187	32.6%	(40.2%)
Other Materials	32,759	6,404	19.5%	6,404	19.5%	4,259	26.7%	50.4%
Contracted services	294,862	84,664	28.7%	84,664	28.7%	89,415	33.1%	(5.3%)
Transfers and grants	2,910	1,012	34.8%	1,012	34.8%	1,025	22.3%	(1.3%)
Other expenditure	108,665	24,792	22.8%	24,792	22.8%	15,240	17.1%	62.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(138,232)**	**50,611**		**50,611**		**45,660**		
Transfers recognised - capital	315,258	33,331	10.6%	33,331	10.6%	9,670	3.3%	244.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**177,026**	**83,942**		**83,942**		**55,331**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**177,026**	**83,942**		**83,942**		**55,331**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**177,026**	**83,942**		**83,942**		**55,331**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**177,026**	**83,942**		**83,942**		**55,331**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**324,513**	**27,935**	**8.6%**	**27,935**	**8.6%**	**9,690**	**3.0%**	**188.3%**
National Government	315,258	27,778	8.8%	27,778	8.8%	8,526	2.9%	225.8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**315,258**	**27,778**	**8.8%**	**27,778**	**8.8%**	**8,526**	**2.9%**	**225.8%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	9,255	158	1.7%	158	1.7%	1,164	3.1%	(86.5%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**324,513**	**27,935**	**8.6%**	**27,935**	**8.6%**	**9,690**	**3.0%**	**188.3%**
Governance and Administration	**3,030**	**126**	**4.2%**	**126**	**4.2%**	**540**	**4.5%**	**(76.6%)**
Executive & Council	1,160	46	4.0%	46	4.0%	520	49.5%	(91.1%)
Budget & Treasury Office	970	-	-	-	-	20	.2%	(100.0%)
Corporate Services	900	80	8.9%	80	8.9%	-	-	(100.0%)
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**535**	**66.9%**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	535	119.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**400**	**31**	**7.8%**	**31**	**7.8%**	**-**	**-**	**(100.0%)**
Planning and Development	100	31	31.4%	31	31.4%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	300	-	-	-	-	-	-	-
Trading Services	**320,483**	**27,778**	**8.7%**	**27,778**	**8.7%**	**8,615**	**2.7%**	**222.4%**
Electricity	-	-	-	-	-	-	-	-
Water	270,040	27,778	10.3%	27,778	10.3%	8,615	2.8%	222.4%
Waste Water Management	49,868	-	-	-	-	-	-	-
Waste Management	575	-	-	-	-	-	-	-
Other	**600**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**1,013,459**	**1,143,304**	**112.8%**	**1,143,304**	**112.8%**	**778,355**	**83.2%**	**46.9%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	86,260	25,206	29.2%	25,206	29.2%	20,163	26.2%	25.0%
Other revenue	**33,148**	**821,235**	**2,477.5%**	**821,235**	**2,477.5%**	**440,626**	**6,023.0%**	**86.4%**
Government - operating	534,175	203,396	38.1%	203,396	38.1%	191,563	36.6%	6.2%
Government - capital	315,258	83,000	26.3%	83,000	26.3%	116,766	40.3%	(28.9%)
Interest	44,618	10,467	23.5%	10,467	23.5%	9,237	24.2%	13.3%
Dividends	-	-	-	-	-	-	-	-
Payments	**(740,447)**	**(898,830)**	**121.4%**	**(898,830)**	**121.4%**	**(413,338)**	**62.6%**	**117.5%**
Suppliers and employees	(732,215)	(898,173)	122.7%	(898,173)	122.7%	(413,338)	64.0%	117.3%
Finance charges	(5,322)	-	-	-	-	-	-	-
Transfers and grants	(2,910)	(658)	22.6%	(658)	22.6%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**273,012**	**244,474**	**89.5%**	**244,474**	**89.5%**	**365,017**	**132.5%**	**(33.0%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(315,258)**	**(82,682)**	**26.2%**	**(82,682)**	**26.2%**	**(103,021)**	**31.6%**	**(19.7%)**
Capital assets	(315,258)	(82,682)	26.2%	(82,682)	26.2%	(103,021)	31.6%	(19.7%)
Net Cash from/(used) Investing Activities	**(315,258)**	**(82,682)**	**26.2%**	**(82,682)**	**26.2%**	**(103,021)**	**32.2%**	**(19.7%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(5,928)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(5,928)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(5,928)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(48,174)**	**161,792**	**(335.8%)**	**161,792**	**(335.8%)**	**261,996**	**(484.7%)**	**(38.2%)**
Cash/cash equivalents at the year begin:	409,338	109,895	26.8%	109,895	26.8%	172,524	56.9%	(36.3%)
Cash/cash equivalents at the year end:	**361,164**	**271,687**	**75.2%**	**271,687**	**75.2%**	**434,520**	**174.2%**	**(37.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5,686	12.2%	2,601	5.6%	2,021	4.3%	36,421	77.9%	46,730	63.5%	-	-	32,418	69.0%
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	598	7.2%	282	3.4%	210	2.5%	7,205	86.9%	8,295	11.3%	-	-	6,057	73.0%
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	383	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	185	2.3%	177	2.2%	172	2.1%	7,491	93.3%	8,026	10.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3,139	29.9%	1,033	9.9%	219	2.1%	6,093	58.1%	10,483	14.3%	-	-	-	-
Total By Income Source	**9,608**	**13.1%**	**4,093**	**5.6%**	**2,622**	**3.6%**	**57,210**	**77.8%**	**73,533**	**100.0%**	**-**	**-**	**38,858**	**53.0%**
Debtors Age Analysis By Customer Group														
Organs of State	3,142	32.3%	932	9.6%	250	2.6%	5,397	55.5%	9,721	13.2%	-	-	-	-
Commercial	3,863	41.2%	1,362	14.5%	335	3.6%	3,808	40.7%	9,368	12.7%	-	-	383	4.0%
Households	2,542	4.7%	1,772	3.3%	2,007	3.7%	47,541	88.3%	53,862	73.2%	-	-	38,475	71.0%
Other	62	10.6%	27	4.7%	29	5.0%	464	79.7%	582	.8%	-	-	-	-
Total By Customer Group	**9,608**	**13.1%**	**4,093**	**5.6%**	**2,622**	**3.6%**	**57,210**	**77.8%**	**73,533**	**100.0%**	**-**	**-**	**38,858**	**53.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	1,596	4.7%	1,592	4.7%	1,592	4.7%	29,427	86.0%	34,207	31.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21,597	35.1%	21,799	35.4%	11,516	18.7%	6,594	10.7%	61,506	57.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5,465	44.8%	4,934	40.5%	1,790	14.7%	-	-	12,190	11.3%
Total	**28,659**	**26.6%**	**28,325**	**26.2%**	**14,898**	**13.8%**	**36,022**	**33.4%**	**107,903**	**100.0%**

Contact Details

Municipal Manager	Mrs Cheryl Rebby	035 799 2508
Financial Manager	Mr Bongane Mdlepshe	035 799 2712

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MANDENI (KZN291)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**247,900**	**18,049**	**7.3%**	**18,049**	**7.3%**	**6,193**	**2.8%**	**191.5%**
Property rates	47,732	5,339	11.2%	5,339	11.2%	2	-	230,044.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	20,394	4,295	21.1%	4,295	21.1%	17	.1%	24,973.8%
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	8,393	2,338	27.9%	2,338	27.9%	1,330	15.8%	75.7%
Service charges - other	-	-	-	-	-	4,670	-	(100.0%)
Rental of facilities and equipment	271	48	17.7%	48	17.7%	11	3.4%	335.7%
Interest earned - external investments	2,900	1,096	37.8%	1,096	37.8%	(15)	(.5%)	(7,477.1%)
Interest earned - outstanding debtors	4,400	2,220	50.5%	2,220	50.5%	-	-	(100.0%)
Dividends received	-	-	-	-	-	15	-	(100.0%)
Fines	500	14	2.7%	14	2.7%	9	1.7%	59.7%
Licences and permits	1,472	284	19.3%	284	19.3%	106	10.6%	168.2%
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	161,481	2,275	1.4%	2,275	1.4%	(11)	-	(20,298.7%)
Other own revenue	356	141	39.6%	141	39.6%	59	11.4%	138.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**247,900**	**58,382**	**23.6%**	**58,382**	**23.6%**	**34,079**	**15.6%**	**71.3%**
Employee related costs	84,108	20,565	24.5%	20,565	24.5%	17,926	24.6%	14.7%
Remuneration of councillors	13,442	3,255	24.2%	3,255	24.2%	2,670	19.5%	21.9%
Debt impairment	5,800	-	-	-	-	-	-	-
Depreciation and asset impairment	29,097	6,612	22.7%	6,612	22.7%	-	-	(100.0%)
Finance charges	920	103	11.2%	103	11.2%	-	-	(100.0%)
Bulk purchases	17,331	6,634	38.3%	6,634	38.3%	4,446	30.5%	49.2%
Other Materials	33,070	3,458	10.5%	3,458	10.5%	596	3.3%	480.4%
Contracted services	16,133	5,794	35.9%	5,794	35.9%	4,051	29.8%	43.0%
Transfers and grants	8,329	1,590	19.1%	1,590	19.1%	701	6.6%	126.8%
Other expenditure	39,670	10,692	27.0%	10,692	27.0%	3,689	8.0%	189.8%
Loss on disposal of PPE	-	(322)	-	(322)	-	-	-	(100.0%)
Surplus/(Deficit)	**0**	**(40,332)**		**(40,332)**		**(27,886)**		
Transfers recognised - capital	45,373	4,064	9.0%	4,064	9.0%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**45,373**	**(36,268)**		**(36,268)**		**(27,886)**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**45,373**	**(36,268)**		**(36,268)**		**(27,886)**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**45,373**	**(36,268)**		**(36,268)**		**(27,886)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**45,373**	**(36,268)**		**(36,268)**		**(27,886)**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**56,547**	**5,986**	**10.6%**	**5,986**	**10.6%**	**8,585**	**14.9%**	**(30.3%)**
National Government	38,992	5,986	15.4%	5,986	15.4%	8,310	18.3%	(28.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**38,992**	**5,986**	**15.4%**	**5,986**	**15.4%**	**8,310**	**18.3%**	**(28.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	17,555	-	-	-	-	4	-	(100.0%)
Public contributions and donations	-	-	-	-	-	271	-	(100.0%)
Capital Expenditure Standard Classification	**56,547**	**5,986**	**10.6%**	**5,986**	**10.6%**	**8,585**	**14.9%**	**(30.3%)**
Governance and Administration	**300**	**839**	**279.6%**	**839**	**279.6%**	**954**	**232.8%**	**(12.1%)**
Executive & Council	-	839	-	839	-	954	9,543.3%	(12.1%)
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	300	-	-	-	-	-	-	-
Community and Public Safety	**8,116**	**-**	**-**	**-**	**-**	**1,805**	**66.8%**	**(100.0%)**
Community & Social Services	7,116	-	-	-	-	283	-	(100.0%)
Sport And Recreation	-	-	-	-	-	1,522	761.0%	(100.0%)
Public Safety	1,000	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**44,836**	**4,842**	**10.8%**	**4,842**	**10.8%**	**5,825**	**10.8%**	**(16.9%)**
Planning and Development	9,139	775	8.5%	775	8.5%	1	-	69,675.4%
Road Transport	35,697	4,068	11.4%	4,068	11.4%	5,824	16.9%	(30.2%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**3,295**	**304**	**9.2%**	**304**	**9.2%**	**-**	**-**	**(100.0%)**
Electricity	3,295	304	9.2%	304	9.2%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**265,559**	**104,931**	**39.5%**	**104,931**	**39.5%**	**1,028**	**.4%**	**10,110.6%**
Property rates, penalties and collection charges	32,458	2,786	8.6%	2,786	8.6%	2	-	155,518.6%
Service charges	21,003	3,601	17.1%	3,601	17.1%	857	4.6%	320.1%
Other revenue	**2,124**	**4,048**	**190.6%**	**4,048**	**190.6%**	**180**	**9.8%**	**2,147.8%**
Government - operating	161,481	70,866	43.9%	70,866	43.9%	(11)	-	(629,348.8%)
Government - capital	45,373	21,335	47.0%	21,335	47.0%	-	-	(100.0%)
Interest	3,120	2,296	73.6%	2,296	73.6%	(15)	(.5%)	(15,558.1%)
Dividends	-	-	-	-	-	15	-	(100.0%)
Payments	**(213,003)**	**(48,467)**	**22.8%**	**(48,467)**	**22.8%**	**(45,836)**	**23.9%**	**5.7%**
Suppliers and employees	(203,754)	(46,949)	23.0%	(46,949)	23.0%	(45,135)	25.2%	4.0%
Finance charges	(920)	-	-	-	-	-	-	-
Transfers and grants	(8,329)	(1,518)	18.2%	(1,518)	18.2%	(701)	6.6%	116.5%
Net Cash from/(used) Operating Activities	**52,556**	**56,464**	**107.4%**	**56,464**	**107.4%**	**(44,809)**	**(85.6%)**	**(226.0%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**18,438**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	18,438	-	(100.0%)
Payments	**(56,547)**	**(12,496)**	**22.1%**	**(12,496)**	**22.1%**	**(8,585)**	**14.9%**	**45.6%**
Capital assets	(56,547)	(12,496)	22.1%	(12,496)	22.1%	(8,585)	14.9%	45.6%
Net Cash from/(used) Investing Activities	**(56,547)**	**(12,496)**	**22.1%**	**(12,496)**	**22.1%**	**9,853**	**(17.1%)**	**(226.8%)**
Cash Flow from Financing Activities								
Receipts	**(650)**	**4**	**(.6%)**	**4**	**(.6%)**	**(1,364)**	**86.1%**	**(100.3%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	(470)	-	(100.0%)
Increase (decrease) in consumer deposits	(650)	4	(.6%)	4	(.6%)	(894)	56.4%	(100.4%)
Payments	**(2,016)**	**(361)**	**17.9%**	**(361)**	**17.9%**	**(733)**	**60.6%**	**(50.8%)**
Repayment of borrowing	(2,016)	(361)	17.9%	(361)	17.9%	(733)	60.6%	(50.8%)
Net Cash from/(used) Financing Activities	**(2,666)**	**(357)**	**13.4%**	**(357)**	**13.4%**	**(2,097)**	**75.0%**	**(83.0%)**
Net Increase/(Decrease) in cash held	**(6,657)**	**43,611**	**(655.1%)**	**43,611**	**(655.1%)**	**(37,053)**	**452.0%**	**(217.7%)**
Cash/cash equivalents at the year begin:	19,774	15,157	76.7%	15,157	76.7%	15,204	103.1%	(.3%)
Cash/cash equivalents at the year end:	**13,117**	**58,768**	**448.0%**	**58,768**	**448.0%**	**(21,849)**	**(333.7%)**	**(369.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5,844	57.2%	3	-	345	3.4%	4,022	39.4%	10,214	5.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5,474	5.3%	(26)	-	(30)	-	98,249	94.8%	103,666	56.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,640	4.7%	(7)	-	723	2.1%	32,817	93.3%	35,173	19.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2,213	6.6%	0	-	-	-	31,213	93.4%	33,426	18.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	97	97.0%	-	-	0	.1%	3	2.9%	100	.1%	-	-	-	-
Total By Income Source	**15,268**	**8.4%**	**(30)**	**-**	**1,037**	**.6%**	**166,305**	**91.1%**	**182,581**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	349	7.1%	1	-	100	2.0%	4,432	90.8%	4,883	2.7%	-	-	-	-
Commercial	9,272	11.6%	(3)	-	246	.3%	70,534	88.1%	80,049	43.8%	-	-	-	-
Households	5,032	5.2%	(28)	-	691	.7%	91,159	94.1%	96,854	53.0%	-	-	-	-
Other	616	77.5%	-	-	0	-	179	22.5%	795	.4%	-	-	-	-
Total By Customer Group	**15,268**	**8.4%**	**(30)**	**-**	**1,037**	**.6%**	**166,305**	**91.1%**	**182,581**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	30	100.0%	-	-	-	-	-	-	30	25.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	85	100.0%	-	-	-	-	-	-	85	74.1%
Total	**115**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**115**	**100.0%**

Contact Details

Municipal Manager	Mr Sizwe.G Khuzwayo	032 456 8201
Financial Manager	Mr Thabani Sibusiso Khwela	032 456 8207

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KWADUKUZA (KZN292)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**1,525,513**	**343,515**	**22.5%**	**343,515**	**22.5%**	**344,780**	**23.7%**	**(.4%)**
Property rates	430,791	91,844	21.3%	91,844	21.3%	79,452	19.7%	15.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	751,134	142,578	19.0%	142,578	19.0%	173,910	24.1%	(18.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	53,807	15,305	28.4%	15,305	28.4%	17,240	26.6%	(11.2%)
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1,161	409	35.3%	409	35.3%	282	26.6%	45.2%
Interest earned - external investments	23,005	4,869	21.2%	4,869	21.2%	698	3.0%	597.7%
Interest earned - outstanding debtors	7,200	1,589	22.1%	1,589	22.1%	1,203	19.4%	32.0%
Dividends received	-	-	-	-	-	-	-	-
Fines	47,019	1,603	3.4%	1,603	3.4%	6,468	19.0%	(75.2%)
Licences and permits	205	72	35.0%	72	35.0%	78	40.1%	(7.7%)
Agency services	9,688	3,029	31.3%	3,029	31.3%	2,642	28.7%	14.6%
Transfers recognised - operational	166,667	62,913	37.7%	62,913	37.7%	59,371	40.0%	6.0%
Other own revenue	34,836	19,302	55.4%	19,302	55.4%	3,435	8.2%	461.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**1,524,768**	**305,831**	**20.1%**	**305,831**	**20.1%**	**335,208**	**23.1%**	**(8.8%)**
Employee related costs	376,583	81,613	21.7%	81,613	21.7%	83,311	23.2%	(2.0%)
Remuneration of councillors	23,182	6,790	29.3%	6,790	29.3%	4,957	21.4%	37.0%
Debt impairment	45,529	-	-	-	-	136	.4%	(100.0%)
Depreciation and asset impairment	85,000	16,564	19.5%	16,564	19.5%	15,954	19.3%	3.8%
Finance charges	23,786	854	3.6%	854	3.6%	1,918	6.7%	(55.5%)
Bulk purchases	633,019	146,924	23.2%	146,924	23.2%	170,455	30.0%	(13.8%)
Other Materials	38,437	7,907	20.6%	7,907	20.6%	14,034	32.3%	(43.7%)
Contracted services	150,760	25,652	17.0%	25,652	17.0%	4,223	13.3%	507.5%
Transfers and grants	300	-	-	-	-	3,367	7.2%	(100.0%)
Other expenditure	148,170	19,529	13.2%	19,529	13.2%	36,852	15.6%	(47.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**745**	**37,683**		**37,683**		**9,573**		
Transfers recognised - capital	71,253	15,830	22.2%	15,830	22.2%	21,532	26.5%	(26.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**71,998**	**53,514**		**53,514**		**31,104**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**71,998**	**53,514**		**53,514**		**31,104**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**71,998**	**53,514**		**53,514**		**31,104**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**71,998**	**53,514**		**53,514**		**31,104**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**344,762**	**22,227**	**6.4%**	**22,227**	**6.4%**	**32,491**	**14.1%**	**(31.6%)**
National Government	63,052	14,283	22.7%	14,283	22.7%	9,583	16.0%	49.0%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	13,041	358	2.7%	358	2.7%	-	-	(100.0%)
Transfers recognised - capital	**76,093**	**14,641**	**19.2%**	**14,641**	**19.2%**	**9,583**	**16.0%**	**52.8%**
Borrowing	77,186	141	.2%	141	.2%	1,123	9.2%	(87.5%)
Internally generated funds	191,483	7,445	3.9%	7,445	3.9%	21,196	15.4%	(64.9%)
Public contributions and donations	-	-	-	-	-	589	2.8%	(100.0%)
Capital Expenditure Standard Classification	**344,762**	**22,227**	**6.4%**	**22,227**	**6.4%**	**32,491**	**14.1%**	**(31.6%)**
Governance and Administration	**23,460**	**1,922**	**8.2%**	**1,922**	**8.2%**	**5,055**	**21.5%**	**(62.0%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	23,460	1,922	8.2%	1,922	8.2%	5,055	22.9%	(62.0%)
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**50,394**	**3,081**	**6.1%**	**3,081**	**6.1%**	**8,164**	**14.8%**	**(62.3%)**
Community & Social Services	27,323	1,802	6.6%	1,802	6.6%	7,323	24.3%	(75.4%)
Sport And Recreation	17,971	1,279	7.1%	1,279	7.1%	832	4.0%	53.7%
Public Safety	600	-	-	-	-	9	.6%	(100.0%)
Housing	4,500	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**116,485**	**15,273**	**13.1%**	**15,273**	**13.1%**	**15,464**	**17.1%**	**(1.2%)**
Planning and Development	1,580	-	-	-	-	-	-	-
Road Transport	114,905	15,273	13.3%	15,273	13.3%	15,464	17.4%	(1.2%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**154,423**	**1,951**	**1.3%**	**1,951**	**1.3%**	**3,807**	**6.2%**	**(48.7%)**
Electricity	150,081	1,762	1.2%	1,762	1.2%	3,807	6.2%	(53.7%)
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	4,342	190	4.4%	190	4.4%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**1,432,513**	**271,595**	**19.0%**	**271,595**	**19.0%**	**365,965**	**25.4%**	**(25.8%)**
Property rates, penalties and collection charges	387,712	53,632	13.8%	53,632	13.8%	78,132	20.5%	(31.4%)
Service charges	724,447	103,526	14.3%	103,526	14.3%	170,907	22.2%	(39.4%)
Other revenue	**49,909**	**20,465**	**41.0%**	**20,465**	**41.0%**	**24,209**	**45.7%**	**(15.5%)**
Government - operating	166,667	63,992	38.4%	63,992	38.4%	60,370	40.7%	6.0%
Government - capital	76,093	28,000	36.8%	28,000	36.8%	29,816	49.7%	(6.1%)
Interest	27,685	1,980	7.2%	1,980	7.2%	2,531	9.2%	(21.8%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(1,344,002)**	**(340,994)**	**25.4%**	**(340,994)**	**25.4%**	**(332,070)**	**26.7%**	**2.7%**
Suppliers and employees	(1,319,915)	(340,140)	25.8%	(340,140)	25.8%	(331,071)	27.3%	2.7%
Finance charges	(23,786)	(854)	3.6%	(854)	3.6%	(999)	3.5%	(14.6%)
Transfers and grants	(300)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**88,511**	**(69,398)**	**(78.4%)**	**(69,398)**	**(78.4%)**	**33,895**	**17.3%**	**(304.7%)**
Cash Flow from Investing Activities								
Receipts	**102,554**	**70,618**	**68.9%**	**70,618**	**68.9%**	**(4,636)**	**(8,581.7%)**	**(1,623.2%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	102,500	84,143	82.1%	84,143	82.1%	-	-	(100.0%)
Decrease in other non-current receivables	54	-	-	-	-	769	1,423.7%	(100.0%)
Decrease (increase) in non-current investments	-	(13,525)	-	(13,525)	-	(5,405)	-	150.2%
Payments	**(344,762)**	**(21,001)**	**6.1%**	**(21,001)**	**6.1%**	**(32,491)**	**14.1%**	**(35.4%)**
Capital assets	(344,762)	(21,001)	6.1%	(21,001)	6.1%	(32,491)	14.1%	(35.4%)
Net Cash from/(used) Investing Activities	**(242,208)**	**49,618**	**(20.5%)**	**49,618**	**(20.5%)**	**(37,127)**	**16.1%**	**(233.6%)**
Cash Flow from Financing Activities								
Receipts	**79,686**	**747**	**.9%**	**747**	**.9%**	**519**	**4.2%**	**43.8%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	77,186	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2,500	747	29.9%	747	29.9%	519	20.8%	43.8%
Payments	**(14,336)**	**-**	**-**	**-**	**-**	**(1,042)**	**10.1%**	**(100.0%)**
Repayment of borrowing	(14,336)	-	-	-	-	(1,042)	10.1%	(100.0%)
Net Cash from/(used) Financing Activities	**65,350**	**747**	**1.1%**	**747**	**1.1%**	**(522)**	**(23.9%)**	**(242.9%)**
Net Increase/(Decrease) in cash held	**(88,347)**	**(19,034)**	**21.5%**	**(19,034)**	**21.5%**	**(3,754)**	**11.7%**	**407.0%**
Cash/cash equivalents at the year begin:	280,013	405,445	144.8%	405,445	144.8%	270,209	76.7%	50.0%
Cash/cash equivalents at the year end:	**191,666**	**386,411**	**201.6%**	**386,411**	**201.6%**	**266,455**	**83.2%**	**45.0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	42,669	61.5%	3,844	5.5%	10,145	14.6%	12,743	18.4%	69,400	26.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	35,272	30.7%	17,927	15.6%	3,647	3.2%	57,951	50.5%	114,797	43.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2,522	17.1%	1,519	10.3%	715	4.9%	9,955	67.7%	14,711	5.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	53	.8%	43	.6%	6,822	98.6%	6,918	2.6%	-	-	-	-
Interest on Arrear Debtor Accounts	1,359	5.3%	1,144	4.5%	1,067	4.2%	22,072	86.1%	25,643	9.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2,648	8.4%	510	1.6%	(67)	(.2%)	28,327	90.2%	31,417	12.0%	-	-	-	-
Total By Income Source	**84,470**	**32.1%**	**24,996**	**9.5%**	**15,550**	**5.9%**	**137,870**	**52.4%**	**262,886**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1,549	9.6%	7,818	48.4%	22	.1%	6,754	41.8%	16,143	6.1%	-	-	-	-
Commercial	33,922	55.0%	2,204	3.6%	8,722	14.1%	16,848	27.3%	61,696	23.5%	-	-	-	-
Households	31,567	24.3%	9,674	7.4%	4,617	3.6%	84,080	64.7%	129,938	49.4%	-	-	-	-
Other	17,432	31.6%	5,300	9.6%	2,190	4.0%	30,188	54.8%	55,110	21.0%	-	-	-	-
Total By Customer Group	**84,470**	**32.1%**	**24,996**	**9.5%**	**15,550**	**5.9%**	**137,870**	**52.4%**	**262,886**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	85,085	100.0%	-	-	-	-	-	-	85,085	78.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	367	100.0%	-	-	-	-	-	-	367	.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3,153	100.0%	-	-	-	-	-	-	3,153	2.9%
Loan repayments	1,042	100.0%	-	-	-	-	-	-	1,042	1.0%
Trade Creditors	5,179	100.0%	-	-	-	-	-	-	5,179	4.8%
Auditor-General	511	100.0%	-	-	-	-	-	-	511	.5%
Other	10,988	86.1%	1,751	13.7%	14	.1%	6	.1%	12,759	11.8%
Total	**106,325**	**98.4%**	**1,751**	**1.6%**	**14**	**-**	**6**	**-**	**108,096**	**100.0%**

Contact Details

Municipal Manager	Mr N.J. Mdakane	032 437 5015
Financial Manager	Mr Shamir Rajcoomar	032 437 5505

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NDWEDWE (KZN293)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**163,975**	**69,813**	**42.6%**	**69,813**	**42.6%**	**71,323**	**49.9%**	**(2.1%)**
Property rates	15,731	13,007	82.7%	13,007	82.7%	13,092	129.0%	(.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	426	113	26.5%	113	26.5%	418	99.6%	(73.0%)
Interest earned - external investments	12,500	568	4.5%	568	4.5%	507	6.0%	12.0%
Interest earned - outstanding debtors	786	1,199	152.6%	1,199	152.6%	-	-	(100.0%)
Dividends received	-	-	-	-	-	2,055	-	(100.0%)
Fines	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	134,412	54,247	40.4%	54,247	40.4%	54,719	44.4%	(.9%)
Other own revenue	120	679	565.5%	679	565.5%	532	354.5%	27.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**191,571**	**25,865**	**13.5%**	**25,865**	**13.5%**	**34,838**	**24.4%**	**(25.8%)**
Employee related costs	62,307	3,403	5.5%	3,403	5.5%	10,094	19.0%	(66.3%)
Remuneration of councillors	14,324	1,236	8.6%	1,236	8.6%	2,217	21.8%	(44.2%)
Debt impairment	2,600	-	-	-	-	-	-	-
Depreciation and asset impairment	20,000	-	-	-	-	1,501	7.9%	(100.0%)
Finance charges	-	15	-	15	-	22	-	(30.9%)
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-
Contracted services	41,046	15,527	37.8%	15,527	37.8%	14,809	171.6%	4.8%
Transfers and grants	13,000	52	.4%	52	.4%	-	-	(100.0%)
Other expenditure	38,294	5,633	14.7%	5,633	14.7%	6,216	12.7%	(9.4%)
Loss on disposal of PPE	-	-	-	-	-	(21)	-	(100.0%)
Surplus/(Deficit)	**(27,596)**	**43,948**		**43,948**		**36,485**		
Transfers recognised - capital	29,267	1,387	4.7%	1,387	4.7%	1,387	2.5%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1,671**	**45,335**		**45,335**		**37,873**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1,671**	**45,335**		**45,335**		**37,873**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1,671**	**45,335**		**45,335**		**37,873**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1,671**	**45,335**		**45,335**		**37,873**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**71,491**	**9,978**	**14.0%**	**9,978**	**14.0%**	**5,914**	**5.5%**	**68.7%**
National Government	29,267	9,720	33.2%	9,720	33.2%	5,914	-	64.4%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**29,267**	**9,720**	**33.2%**	**9,720**	**33.2%**	**5,914**	**10.7%**	**64.4%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	42,224	258	.6%	258	.6%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**71,491**	**9,978**	**14.0%**	**9,978**	**14.0%**	**5,914**	**5.5%**	**68.7%**
Governance and Administration	**1,380**	**33**	**2.4%**	**33**	**2.4%**	**40**	**.3%**	**(17.7%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	1,380	-	-	-	-	-	-	-
Corporate Services	-	33	-	33	-	40	-	(17.7%)
Community and Public Safety	**5,270**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	5,270	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**34,467**	**9,945**	**28.9%**	**9,945**	**28.9%**	**5,874**	**14.7%**	**69.3%**
Planning and Development	4,200	-	-	-	-	-	-	-
Road Transport	30,267	9,945	32.9%	9,945	32.9%	5,874	19.4%	69.3%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**30,374**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**185,377**	**78,274**	**42.2%**	**78,274**	**42.2%**	**67,743**	**34.8%**	**15.5%**
Property rates, penalties and collection charges	7,866	398	5.1%	398	5.1%	305	4.3%	30.3%
Service charges	-	-		-		-		-
Other revenue	**546**	**279**	**51.1%**	**279**	**51.1%**	**6,004**	**1,053.4%**	**(95.4%)**
Government - operating	134,412	56,376	41.9%	56,376	41.9%	51,611	41.9%	9.2%
Government - capital	29,267	19,000	64.9%	19,000	64.9%	7,000	12.7%	171.4%
Interest	13,286	2,221	16.7%	2,221	16.7%	2,822	33.2%	(21.3%)
Dividends	-	-		-		-		-
Payments	**(160,740)**	**(49,363)**	**30.7%**	**(49,363)**	**30.7%**	**(22,048)**	**15.3%**	**123.9%**
Suppliers and employees	(160,740)	(49,311)	30.7%	(49,311)	30.7%	(22,048)	15.3%	123.7%
Finance charges	-	-		-		-		-
Transfers and grants	-	(52)		(52)		-		(100.0%)
Net Cash from/(used) Operating Activities	**24,636**	**28,911**	**117.4%**	**28,911**	**117.4%**	**45,695**	**89.8%**	**(36.7%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**904**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	904	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(71,491)**	**(8,487)**	**11.9%**	**(8,487)**	**11.9%**	**(14,439)**	**15.5%**	**(41.2%)**
Capital assets	(71,491)	(8,487)	11.9%	(8,487)	11.9%	(14,439)	15.5%	(41.2%)
Net Cash from/(used) Investing Activities	**(71,491)**	**(8,487)**	**11.9%**	**(8,487)**	**11.9%**	**(13,535)**	**14.5%**	**(37.3%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(46,855)**	**20,425**	**(43.6%)**	**20,425**	**(43.6%)**	**32,160**	**(75.7%)**	**(36.5%)**
Cash/cash equivalents at the year begin:	111,731	122,283	109.4%	122,283	109.4%	111,731	102.1%	9.4%
Cash/cash equivalents at the year end:	**64,876**	**142,708**	**220.0%**	**142,708**	**220.0%**	**143,890**	**215.1%**	**(.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	253	1.0%	(2)	-	13,045	53.7%	10,996	45.3%	24,292	86.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	181	100.0%	181	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	121	3.5%	-	-	64	1.8%	3,306	94.7%	3,492	12.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10	17.5%	0	.5%	4	7.4%	43	74.6%	58	.2%	-	-	-	-
Total By Income Source	**385**	**1.4%**	**(1)**	**-**	**13,113**	**46.8%**	**14,526**	**51.8%**	**28,022**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	41	.3%	-	-	12,755	77.1%	3,749	22.7%	16,545	59.0%	-	-	-	-
Commercial	283	3.5%	(10)	(.1%)	141	1.8%	7,589	94.8%	8,003	28.6%	-	-	-	-
Households	37	1.5%	-	-	18	.8%	2,311	97.7%	2,366	8.4%	-	-	-	-
Other	24	2.1%	8	.7%	199	18.0%	877	79.1%	1,108	4.0%	-	-	-	-
Total By Customer Group	**385**	**1.4%**	**(1)**	**-**	**13,113**	**46.8%**	**14,526**	**51.8%**	**28,022**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(232)	59.2%	(118)	30.0%	(82)	20.9%	40	(10.1%)	(392)	(14.1%)
Auditor-General	118	100.0%	-	-	-	-	-	-	118	4.2%
Other	33	1.1%	2,302	75.3%	643	21.0%	80	2.6%	3,058	109.9%
Total	**(82)**	**(2.9%)**	**2,184**	**78.5%**	**561**	**20.2%**	**120**	**4.3%**	**2,784**	**100.0%**

Contact Details

Municipal Manager	Mr Musawenkosi Fred Hadebe	032 532 5000
Financial Manager	Mr Lunis Sibusiso Sibisi	032 532 5000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MAPHUMULO (KZN294)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**108,903**	**48,297**	**44.3%**	**48,297**	**44.3%**	**13,129**	**11.6%**	**267.9%**
Property rates	16,298	11,125	68.3%	11,125	68.3%	10,145	72.7%	9.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	115	-	-	-	-	-	-	-
Service charges - other	-	1	-	1	-	-	-	(100.0%)
Rental of facilities and equipment	864	228	26.4%	228	26.4%	297	29.2%	(23.2%)
Interest earned - external investments	2,400	639	26.6%	639	26.6%	1,046	48.8%	(38.9%)
Interest earned - outstanding debtors	1,870	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	1,001	9	.9%	9	.9%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	85,742	36,265	42.3%	36,265	42.3%	1,172	1.2%	2,993.0%
Other own revenue	612	29	4.7%	29	4.7%	469	188.0%	(93.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**108,894**	**25,419**	**23.3%**	**25,419**	**23.3%**	**22,417**	**19.2%**	**13.4%**
Employee related costs	39,967	8,174	20.5%	8,174	20.5%	6,635	21.3%	23.2%
Remuneration of councillors	8,300	1,271	15.3%	1,271	15.3%	1,810	25.3%	(29.8%)
Debt impairment	883	-	-	-	-	-	-	-
Depreciation and asset impairment	10,497	2,637	25.1%	2,637	25.1%	1,889	13.3%	39.6%
Finance charges	42	28	67.3%	28	67.3%	86	35.4%	(67.4%)
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-
Contracted services	18,721	3,258	17.4%	3,258	17.4%	5,873	65.2%	(44.5%)
Transfers and grants	1,200	118	9.8%	118	9.8%	120	.6%	(1.9%)
Other expenditure	29,285	9,934	33.9%	9,934	33.9%	6,002	19.1%	65.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**8**	**22,878**		**22,878**		**(9,288)**		
Transfers recognised - capital	29,435	3,314	11.3%	3,314	11.3%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**29,443**	**26,192**		**26,192**		**(9,288)**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**29,443**	**26,192**		**26,192**		**(9,288)**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**29,443**	**26,192**		**26,192**		**(9,288)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**29,443**	**26,192**		**26,192**		**(9,288)**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**33,722**	**4,235**	**12.6%**	**4,235**	**12.6%**	**5,747**	**23.5%**	**(26.3%)**
National Government	21,942	1,580	7.2%	1,580	7.2%	4,496	19.9%	(64.8%)
Provincial Government	7,493	1,972	26.3%	1,972	26.3%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**29,435**	**3,553**	**12.1%**	**3,553**	**12.1%**	**4,496**	**19.9%**	**(21.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	4,287	682	15.9%	682	15.9%	65	3.5%	955.7%
Public contributions and donations	-	-	-	-	-	1,187	-	(100.0%)
Capital Expenditure Standard Classification	**33,722**	**4,235**	**12.6%**	**4,235**	**12.6%**	**5,747**	**23.5%**	**(26.3%)**
Governance and Administration	**1,780**	**682**	**38.3%**	**682**	**38.3%**	**65**	**3.5%**	**955.7%**
Executive & Council	20	-	-	-	-	13	6.2%	(100.0%)
Budget & Treasury Office	1,760	-	-	-	-	23	1.4%	(100.0%)
Corporate Services	-	682	-	682	-	29	-	2,293.7%
Community and Public Safety	**9,855**	**-**	**-**	**-**	**-**	**3,919**	**55.8%**	**(100.0%)**
Community & Social Services	9,855	-	-	-	-	3,919	55.8%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22,087**	**3,553**	**16.1%**	**3,553**	**16.1%**	**1,764**	**11.3%**	**101.4%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	22,087	3,553	16.1%	3,553	16.1%	1,764	11.3%	101.4%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**128,989**	**59,273**	**46.0%**	**59,273**	**46.0%**	**40,799**	**31.1%**	**45.3%**
Property rates, penalties and collection charges	11,572	8,644	74.7%	8,644	74.7%	-	-	(100.0%)
Service charges	115	-	-	-	-	-	-	-
Other revenue	**2,218**	**1,999**	**90.1%**	**1,999**	**90.1%**	**2,068**	**42.9%**	**(3.3%)**
Government - operating	85,742	40,318	47.0%	40,318	47.0%	38,652	41.2%	4.3%
Government - capital	26,942	8,000	29.7%	8,000	29.7%	-	-	(100.0%)
Interest	2,400	312	13.0%	312	13.0%	79	3.7%	295.3%
Dividends	-	-	-	-	-	-	-	-
Payments	**(92,514)**	**(20,804)**	**22.5%**	**(20,804)**	**22.5%**	**(21,079)**	**20.1%**	**(1.3%)**
Suppliers and employees	(91,272)	(20,570)	22.5%	(20,570)	22.5%	(20,992)	24.8%	(2.0%)
Finance charges	(42)	(28)	67.2%	(28)	67.2%	(86)	35.5%	(67.6%)
Transfers and grants	(1,200)	(206)	17.2%	(206)	17.2%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**36,475**	**38,469**	**105.5%**	**38,469**	**105.5%**	**19,720**	**74.5%**	**95.1%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**4,000**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	4,000	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(33,722)**	**(4,945)**	**14.7%**	**(4,945)**	**14.7%**	**(3,663)**	**15.0%**	**35.0%**
Capital assets	(33,722)	(4,945)	14.7%	(4,945)	14.7%	(3,663)	15.0%	35.0%
Net Cash from/(used) Investing Activities	**(33,722)**	**(4,945)**	**14.7%**	**(4,945)**	**14.7%**	**337**	**(1.4%)**	**(1,565.3%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(857)**	**-**	**-**	**-**	**-**	**(1,044)**	**46.8%**	**(100.0%)**
Repayment of borrowing	(857)	-	-	-	-	(1,044)	46.8%	(100.0%)
Net Cash from/(used) Financing Activities	**(857)**	**-**	**-**	**-**	**-**	**(1,044)**	**46.8%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**1,895**	**33,524**	**1,768.7%**	**33,524**	**1,768.7%**	**19,013**	**(7,798.6%)**	**76.3%**
Cash/cash equivalents at the year begin:	23,034	22,057	95.8%	22,057	95.8%	31,947	113.6%	(31.0%)
Cash/cash equivalents at the year end:	**24,930**	**55,581**	**223.0%**	**55,581**	**223.0%**	**50,960**	**182.8%**	**9.1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	125	.6%	125	.6%	2,016	10.4%	17,093	88.3%	19,358	66.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	10	.6%	10	.5%	14	.7%	1,808	98.1%	1,842	6.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	67	.8%	67	.8%	67	.8%	7,741	97.5%	7,941	27.2%	-	-	-	-
Total By Income Source	**202**	**.7%**	**201**	**.7%**	**2,097**	**7.2%**	**26,642**	**91.4%**	**29,141**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	20	.2%	20	.2%	1,919	20.8%	7,265	78.8%	9,224	31.7%	-	-	-	-
Commercial	100	1.0%	99	1.0%	97	1.0%	9,316	96.9%	9,611	33.0%	-	-	-	-
Households	15	.6%	15	.6%	15	.6%	2,320	98.1%	2,365	8.1%	-	-	-	-
Other	67	.8%	67	.8%	67	.8%	7,741	97.5%	7,941	27.2%	-	-	-	-
Total By Customer Group	**202**	**.7%**	**201**	**.7%**	**2,097**	**7.2%**	**26,642**	**91.4%**	**29,141**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(901)	(59.6%)	(810)	(53.5%)	(354)	(23.4%)	3,578	236.4%	1,513	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**(901)**	**(59.6%)**	**(810)**	**(53.5%)**	**(354)**	**(23.4%)**	**3,578**	**236.4%**	**1,513**	**100.0%**

Contact Details

Municipal Manager	Mr Phakama Noble Mhlongo	032 481 4500
Financial Manager	Mr Ntando Duma	032 481 4500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ILEMBE (DC29)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**722,943**	**247,868**	**34.3%**	**247,868**	**34.3%**	**216,817**	**33.6%**	**14.3%**
Property rates	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	113,912	26,108	22.9%	26,108	22.9%	24,945	25.2%	4.7%
Service charges - sanitation revenue	31,591	8,842	28.0%	8,842	28.0%	-	-	(100.0%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	251	9	3.7%	9	3.7%	7	4.3%	37.2%
Interest earned - external investments	7,250	1,508	20.8%	1,508	20.8%	318	16.3%	374.9%
Interest earned - outstanding debtors	30,879	3,829	12.4%	3,829	12.4%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	659	38	5.7%	38	5.7%	-	-	(100.0%)
Licences and permits	70	-	-	-	-	-	-	-
Agency services	1,624	-	-	-	-	-	-	-
Transfers recognised - operational	509,101	206,182	40.5%	206,182	40.5%	174,978	39.7%	17.8%
Other own revenue	27,606	1,351	4.9%	1,351	4.9%	16,569	73.2%	(91.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**720,092**	**152,274**	**21.1%**	**152,274**	**21.1%**	**126,511**	**19.7%**	**20.4%**
Employee related costs	238,042	55,245	23.2%	55,245	23.2%	50,201	24.5%	10.0%
Remuneration of councillors	9,952	2,282	22.9%	2,282	22.9%	2,133	18.1%	6.9%
Debt impairment	21,826	5,456	25.0%	5,456	25.0%	11,058	25.0%	(50.7%)
Depreciation and asset impairment	82,285	4,920	6.0%	4,920	6.0%	19,346	25.1%	(74.6%)
Finance charges	9,928	3,292	33.2%	3,292	33.2%	2,679	24.6%	22.9%
Bulk purchases	99,546	30,924	31.1%	30,924	31.1%	15,162	18.0%	104.0%
Other Materials	50,153	5,282	10.5%	5,282	10.5%	1,325	2.4%	298.5%
Contracted services	76,532	17,450	22.8%	17,450	22.8%	9,471	22.5%	84.2%
Transfers and grants	26,087	7,909	30.3%	7,909	30.3%	7,062	44.7%	12.0%
Other expenditure	105,742	19,513	18.5%	19,513	18.5%	8,073	8.4%	141.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2,852**	**95,593**		**95,593**		**90,306**		
Transfers recognised - capital	336,720	49,409	14.7%	49,409	14.7%	33,250	8.5%	48.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**339,572**	**145,002**		**145,002**		**123,556**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**339,572**	**145,002**		**145,002**		**123,556**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**339,572**	**145,002**		**145,002**		**123,556**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**339,572**	**145,002**		**145,002**		**123,556**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**364,303**	**49,098**	**13.5%**	**49,098**	**13.5%**	**70,449**	**19.9%**	**(30.3%)**
National Government	292,800	48,712	16.6%	48,712	16.6%	69,770	20.3%	(30.2%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**292,800**	**48,712**	**16.6%**	**48,712**	**16.6%**	**69,770**	**20.3%**	**(30.2%)**
Borrowing	63,149	-	-	-	-	-	-	-
Internally generated funds	8,354	386	4.6%	386	4.6%	678	6.3%	(43.1%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**364,303**	**49,098**	**13.5%**	**49,098**	**13.5%**	**70,449**	**19.9%**	**(30.3%)**
Governance and Administration	**68,764**	**112**	**.2%**	**112**	**.2%**	**678**	**4.2%**	**(83.4%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	68,764	112	.2%	112	.2%	678	4.2%	(83.4%)
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**1,000**	**19**	**1.9%**	**19**	**1.9%**	**-**	**-**	**(100.0%)**
Community & Social Services	400	19	4.9%	19	4.9%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	600	-	-	-	-	-	-	-
Economic and Environmental Services	**1,975**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	1,975	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**292,564**	**48,966**	**16.7%**	**48,966**	**16.7%**	**69,770**	**20.6%**	**(29.8%)**
Electricity	-	-	-	-	-	-	-	-
Water	237,908	37,194	15.6%	37,194	15.6%	66,956	24.5%	(44.5%)
Waste Water Management	54,657	11,772	21.5%	11,772	21.5%	2,814	4.3%	318.3%
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**1,011,591**	**319,793**	**31.6%**	**319,793**	**31.6%**	**390,315**	**37.1%**	**(18.1%)**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	123,678	24,714	20.0%	24,714	20.0%	34,270	28.7%	(27.9%)
Other revenue	**30,210**	**4,744**	**15.7%**	**4,744**	**15.7%**	**357**	**.4%**	**1,227.4%**
Government - operating	509,101	200,656	39.4%	200,656	39.4%	177,926	40.3%	12.8%
Government - capital	336,720	88,355	26.2%	88,355	26.2%	177,500	45.2%	(50.2%)
Interest	11,882	1,324	11.1%	1,324	11.1%	261	2.5%	407.9%
Dividends	-	-	-	-	-	-	-	-
Payments	**(631,747)**	**(189,586)**	**30.0%**	**(189,586)**	**30.0%**	**(296,279)**	**46.6%**	**(36.0%)**
Suppliers and employees	(595,732)	(178,385)	29.9%	(178,385)	29.9%	(286,537)	47.0%	(37.7%)
Finance charges	(9,928)	(3,292)	33.2%	(3,292)	33.2%	(2,679)	24.6%	22.9%
Transfers and grants	(26,087)	(7,909)	30.3%	(7,909)	30.3%	(7,062)	44.7%	12.0%
Net Cash from/(used) Operating Activities	**379,844**	**130,207**	**34.3%**	**130,207**	**34.3%**	**94,036**	**22.6%**	**38.5%**
Cash Flow from Investing Activities								
Receipts	**65,387**	**(250)**	**(.4%)**	**(250)**	**(.4%)**	**(357)**	**(1.5%)**	**(30.0%)**
Proceeds on disposal of PPE	-	111	-	111	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	67,395	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(2,008)	(361)	18.0%	(361)	18.0%	(357)	(1.5%)	1.1%
Payments	**(301,154)**	**(63,108)**	**21.0%**	**(63,108)**	**21.0%**	**(70,731)**	**19.8%**	**(10.8%)**
Capital assets	(301,154)	(63,108)	21.0%	(63,108)	21.0%	(70,731)	19.8%	(10.8%)
Net Cash from/(used) Investing Activities	**(235,767)**	**(63,358)**	**26.9%**	**(63,358)**	**26.9%**	**(71,089)**	**21.3%**	**(10.9%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(25,283)**	**(6,837)**	**27.0%**	**(6,837)**	**27.0%**	**9,027**	**(21.6%)**	**(175.7%)**
Repayment of borrowing	(25,283)	(6,837)	27.0%	(6,837)	27.0%	9,027	(21.6%)	(175.7%)
Net Cash from/(used) Financing Activities	**(25,283)**	**(6,837)**	**27.0%**	**(6,837)**	**27.0%**	**9,027**	**(21.6%)**	**(175.7%)**
Net Increase/(Decrease) in cash held	**118,793**	**60,012**	**50.5%**	**60,012**	**50.5%**	**31,974**	**78.8%**	**87.7%**
Cash/cash equivalents at the year begin:	55,670	75,814	136.2%	75,814	136.2%	6,296	310.4%	1,104.2%
Cash/cash equivalents at the year end:	**174,463**	**135,826**	**77.9%**	**135,826**	**77.9%**	**38,270**	**89.8%**	**254.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5,411	3.8%	4,520	3.2%	3,563	2.5%	129,960	90.6%	143,454	48.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3,250	6.7%	1,970	4.1%	991	2.0%	42,328	87.2%	48,539	16.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1,411	2.2%	1,375	2.2%	1,279	2.0%	59,720	93.6%	63,784	21.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7,200	18.2%	452	1.1%	444	1.1%	31,413	79.5%	39,508	13.4%	-	-	-	-
Total By Income Source	**17,272**	**5.8%**	**8,316**	**2.8%**	**6,276**	**2.1%**	**263,421**	**89.2%**	**295,286**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1,433	12.5%	1,188	10.3%	398	3.5%	8,488	73.8%	11,507	3.9%	-	-	-	-
Commercial	2,857	46.0%	776	12.5%	388	6.3%	2,188	35.2%	6,209	2.1%	-	-	-	-
Households	5,621	2.2%	5,772	2.3%	5,164	2.0%	239,234	93.5%	255,790	86.6%	-	-	-	-
Other	7,360	33.8%	581	2.7%	326	1.5%	13,512	62.0%	21,779	7.4%	-	-	-	-
Total By Customer Group	**17,272**	**5.8%**	**8,316**	**2.8%**	**6,276**	**2.1%**	**263,421**	**89.2%**	**295,286**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2,616	100.0%	-	-	-	-	-	-	2,616	8.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2,104	100.0%	-	-	-	-	-	-	2,104	6.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12,852	48.4%	12,455	46.9%	290	1.1%	932	3.5%	26,530	84.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**17,572**	**56.2%**	**12,455**	**39.9%**	**290**	**.9%**	**932**	**3.0%**	**31,250**	**100.0%**

Contact Details

Municipal Manager	Mr Nhlakanipho Geoffrey Kumalo (Acting)	032 437 9501
Financial Manager	Mr Mahendra Chandulal	032 437 9503

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: GREATER KOKSTAD (KZN433)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**378,971**	**142,113**	**37.5%**	**142,113**	**37.5%**	**128,341**	**40.4%**	**10.7%**
Property rates	141,700	76,850	54.2%	76,850	54.2%	65,705	64.7%	17.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	125,693	30,252	24.1%	30,252	24.1%	30,552	26.3%	(1.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	24,227	7,717	31.9%	7,717	31.9%	6,611	40.3%	16.7%
Service charges - other	1,016	136	13.4%	136	13.4%	307	41.7%	(55.5%)
Rental of facilities and equipment	1,871	116	6.2%	116	6.2%	159	9.0%	(26.7%)
Interest earned - external investments	8,528	822	9.6%	822	9.6%	1,338	18.4%	(38.6%)
Interest earned - outstanding debtors	4,572	902	19.7%	902	19.7%	967	21.2%	(6.7%)
Dividends received	-	-	-	-	-	-	-	-
Fines	1,425	63	4.4%	63	4.4%	59	4.4%	6.5%
Licences and permits	4,161	1,064	25.6%	1,064	25.6%	769	19.6%	38.4%
Agency services	-	9	-	9	-	-	-	(100.0%)
Transfers recognised - operational	61,065	23,218	38.0%	23,218	38.0%	21,230	35.0%	9.4%
Other own revenue	4,712	964	20.5%	964	20.5%	644	18.3%	49.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**405,190**	**79,127**	**19.5%**	**79,127**	**19.5%**	**73,053**	**19.7%**	**8.3%**
Employee related costs	136,237	25,492	18.7%	25,492	18.7%	23,263	19.2%	9.6%
Remuneration of councillors	7,589	1,757	23.1%	1,757	23.1%	1,582	21.3%	11.0%
Debt impairment	8,907	369	4.1%	369	4.1%	1,137	12.8%	(67.6%)
Depreciation and asset impairment	57,721	-	-	-	-	6,278	9.9%	(100.0%)
Finance charges	-	-	-	-	-	27	1.5%	(100.0%)
Bulk purchases	101,771	33,571	33.0%	33,571	33.0%	31,901	33.6%	5.2%
Other Materials	1,397	958	68.6%	958	68.6%	-	-	(100.0%)
Contracted services	56,331	8,930	15.9%	8,930	15.9%	4,869	12.3%	83.4%
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	35,238	8,051	22.8%	8,051	22.8%	3,995	11.9%	101.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(26,220)**	**62,987**		**62,987**		**55,288**		
Transfers recognised - capital	30,963	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**4,743**	**62,987**		**62,987**		**55,288**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**4,743**	**62,987**		**62,987**		**55,288**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**4,743**	**62,987**		**62,987**		**55,288**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**4,743**	**62,987**		**62,987**		**55,288**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**98,798**	**13,115**	**13.3%**	**13,115**	**13.3%**	**5,807**	**9.1%**	**125.8%**
National Government	30,963	6,388	20.6%	6,388	20.6%	3,784	13.7%	68.8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**30,963**	**6,388**	**20.6%**	**6,388**	**20.6%**	**3,784**	**13.7%**	**68.8%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	67,835	6,727	9.9%	6,727	9.9%	2,023	5.6%	232.6%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**98,798**	**13,115**	**13.3%**	**13,115**	**13.3%**	**5,807**	**9.1%**	**125.8%**
Governance and Administration	**5,650**	**269**	**4.8%**	**269**	**4.8%**	**-**	**-**	**(100.0%)**
Executive & Council	-	170	-	170	-	-	-	(100.0%)
Budget & Treasury Office	5,650	-	-	-	-	-	-	-
Corporate Services	-	99	-	99	-	-	-	(100.0%)
Community and Public Safety	**15,495**	**4,028**	**26.0%**	**4,028**	**26.0%**	**475**	**8.6%**	**747.2%**
Community & Social Services	13,045	4,028	30.9%	4,028	30.9%	475	14.2%	747.2%
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	2,450	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**47,089**	**7,613**	**16.2%**	**7,613**	**16.2%**	**3,556**	**11.0%**	**114.1%**
Planning and Development	5,040	5,935	117.7%	5,935	117.7%	-	-	(100.0%)
Road Transport	42,049	1,679	4.0%	1,679	4.0%	3,556	11.6%	(52.8%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**30,564**	**1,205**	**3.9%**	**1,205**	**3.9%**	**1,775**	**7.9%**	**(32.1%)**
Electricity	28,864	1,205	4.2%	1,205	4.2%	918	4.4%	31.3%
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	1,700	-	-	-	-	857	53.6%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**398,274**	**148,915**	**37.4%**	**148,915**	**37.4%**	**121,428**	**35.6%**	**22.6%**
Property rates, penalties and collection charges	134,615	84,011	62.4%	84,011	62.4%	52,082	52.3%	61.3%
Service charges	147,710	37,969	25.7%	37,969	25.7%	31,646	24.2%	20.0%
Other revenue	**11,216**	**1,996**	**17.8%**	**1,996**	**17.8%**	**1,180**	**11.2%**	**69.2%**
Government - operating	60,670	23,218	38.3%	23,218	38.3%	22,063	36.4%	5.2%
Government - capital	30,963	-	-	-	-	12,000	43.6%	(100.0%)
Interest	13,100	1,721	13.1%	1,721	13.1%	2,458	20.7%	(30.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(338,563)**	**(78,450)**	**23.2%**	**(78,450)**	**23.2%**	**(64,612)**	**21.7%**	**21.4%**
Suppliers and employees	(338,563)	(78,450)	23.2%	(78,450)	23.2%	(64,599)	21.8%	21.4%
Finance charges	-	-	-	-	-	(13)	.7%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**59,711**	**70,465**	**118.0%**	**70,465**	**118.0%**	**56,817**	**133.3%**	**24.0%**
Cash Flow from Investing Activities								
Receipts	**-**	**(214)**	**-**	**(214)**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	(214)	-	(214)	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(98,798)**	**29,064**	**(29.4%)**	**29,064**	**(29.4%)**	**(6,701)**	**10.5%**	**(533.7%)**
Capital assets	(98,798)	29,064	(29.4%)	29,064	(29.4%)	(6,701)	10.5%	(533.7%)
Net Cash from/(used) Investing Activities	**(98,798)**	**28,850**	**(29.2%)**	**28,850**	**(29.2%)**	**(6,701)**	**10.5%**	**(530.5%)**
Cash Flow from Financing Activities								
Receipts	**-**	**(759)**	**-**	**(759)**	**-**	**13**	**-**	**(5,859.5%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	(308)	-	(308)	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	(451)	-	(451)	-	13	-	(3,522.0%)
Payments	**-**	**(799)**	**-**	**(799)**	**-**	**-**	**-**	**(100.0%)**
Repayment of borrowing	-	(799)	-	(799)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**(1,558)**	**-**	**(1,558)**	**-**	**13**	**(1.2%)**	**(11,928.3%)**
Net Increase/(Decrease) in cash held	**(39,087)**	**97,757**	**(250.1%)**	**97,757**	**(250.1%)**	**50,129**	**(226.1%)**	**95.0%**
Cash/cash equivalents at the year begin:	127,620	114,262	89.5%	114,262	89.5%	125,285	106.6%	(8.8%)
Cash/cash equivalents at the year end:	**88,533**	**212,019**	**239.5%**	**212,019**	**239.5%**	**175,413**	**183.9%**	**20.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5,548	61.1%	1,558	17.2%	268	3.0%	1,709	18.8%	9,083	12.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8,178	19.3%	3,634	8.6%	19,858	46.9%	10,637	25.1%	42,308	59.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,887	17.4%	1,188	11.0%	863	8.0%	6,894	63.6%	10,832	15.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	324	4.3%	228	3.0%	217	2.9%	6,718	89.7%	7,488	10.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1,511)	(88.6%)	(173)	(10.2%)	232	13.6%	3,158	185.2%	1,705	2.4%	-	-	-	-
Total By Income Source	**14,426**	**20.2%**	**6,435**	**9.0%**	**21,438**	**30.0%**	**29,116**	**40.8%**	**71,416**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	446	30.8%	92	6.3%	792	54.7%	117	8.1%	1,447	2.0%	-	-	-	-
Commercial	7,865	53.5%	2,673	18.2%	3,114	21.2%	1,061	7.2%	14,713	20.6%	-	-	-	-
Households	4,493	13.7%	3,608	11.0%	4,997	15.2%	19,797	60.2%	32,895	46.1%	-	-	-	-
Other	1,623	7.3%	62	.3%	12,534	56.1%	8,141	36.4%	22,361	31.3%	-	-	-	-
Total By Customer Group	**14,426**	**20.2%**	**6,435**	**9.0%**	**21,438**	**30.0%**	**29,116**	**40.8%**	**71,416**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(60)	79.6%	-	-	-	-	(15)	20.4%	(76)	(51.0%)
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	5	2.2%	219	97.8%	224	151.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**(60)**	**(40.6%)**	**-**	**-**	**5**	**3.4%**	**204**	**137.2%**	**148**	**100.0%**

Contact Details

Municipal Manager	Mr L.H. Mapholoba	039 797 6601
Financial Manager	Mr T.L. Miketsu	039 797 6613

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UBUHLEBEZWE (KZN434)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**177,473**	**52,040**	**29.3%**	**52,040**	**29.3%**	**48,212**	**35.9%**	**7.9%**
Property rates	36,002	5,217	14.5%	5,217	14.5%	3,610	22.9%	44.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2,090	447	21.4%	447	21.4%	473	23.8%	(5.5%)
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1,000	67	6.7%	67	6.7%	197	39.4%	(66.1%)
Interest earned - external investments	10,000	2,141	21.4%	2,141	21.4%	2,125	30.4%	.7%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	200	25	12.7%	25	12.7%	41	16.5%	(38.5%)
Licences and permits	3,679	653	17.8%	653	17.8%	597	16.1%	9.5%
Agency services	815	128	15.7%	128	15.7%	145	17.3%	(11.4%)
Transfers recognised - operational	122,380	43,141	35.3%	43,141	35.3%	40,620	41.0%	6.2%
Other own revenue	1,306	220	16.9%	220	16.9%	404	7.8%	(45.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**165,948**	**30,022**	**18.1%**	**30,022**	**18.1%**	**18,222**	**12.6%**	**64.8%**
Employee related costs	68,426	14,371	21.0%	14,371	21.0%	9,596	14.2%	49.8%
Remuneration of councillors	9,862	2,473	25.1%	2,473	25.1%	1,525	15.5%	62.1%
Debt impairment	1,578	395	25.0%	395	25.0%	-	-	(100.0%)
Depreciation and asset impairment	20,000	5,000	25.0%	5,000	25.0%	11	.1%	46,559.2%
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	756	225	29.8%	225	29.8%	860	20.6%	(73.8%)
Contracted services	21,048	2,939	14.0%	2,939	14.0%	1,498	23.7%	96.2%
Transfers and grants	20,152	663	3.3%	663	3.3%	809	19.2%	(18.0%)
Other expenditure	24,125	3,956	16.4%	3,956	16.4%	3,923	12.3%	.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**11,525**	**22,018**		**22,018**		**29,990**		
Transfers recognised - capital	26,439	1,420	5.4%	1,420	5.4%	10,743	22.5%	(86.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**37,964**	**23,438**		**23,438**		**40,733**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**37,964**	**23,438**		**23,438**		**40,733**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**37,964**	**23,438**		**23,438**		**40,733**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**37,964**	**23,438**		**23,438**		**40,733**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**67,263**	**4,412**	**6.6%**	**4,412**	**6.6%**	**10,172**	**12.3%**	**(56.6%)**
National Government	26,439	1,788	6.8%	1,788	6.8%	10,149	21.4%	(82.4%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**26,439**	**1,788**	**6.8%**	**1,788**	**6.8%**	**10,149**	**21.2%**	**(82.4%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	40,824	2,624	6.4%	2,624	6.4%	23	.1%	11,260.1%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**67,263**	**4,412**	**6.6%**	**4,412**	**6.6%**	**10,172**	**12.3%**	**(56.6%)**
Governance and Administration	**5,238**	**6**	**.1%**	**6**	**.1%**	**-**	**-**	**(100.0%)**
Executive & Council	500	-	-	-	-	-	-	-
Budget & Treasury Office	4,738	-	-	-	-	-	-	-
Corporate Services	-	6	-	6	-	-	-	(100.0%)
Community and Public Safety	**14,188**	**1,077**	**7.6%**	**1,077**	**7.6%**	**4,157**	**23.3%**	**(74.1%)**
Community & Social Services	9,914	342	3.5%	342	3.5%	4,157	23.4%	(91.8%)
Sport And Recreation	4,274	734	17.2%	734	17.2%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**46,815**	**3,329**	**7.1%**	**3,329**	**7.1%**	**6,016**	**9.8%**	**(44.7%)**
Planning and Development	32,928	524	1.6%	524	1.6%	-	-	(100.0%)
Road Transport	13,887	2,805	20.2%	2,805	20.2%	6,016	11.7%	(53.4%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**1,022**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**198,198**	**62,933**	**31.8%**	**62,933**	**31.8%**	**18,200**	**9.0%**	**245.8%**
Property rates, penalties and collection charges	30,602	5,130	16.8%	5,130	16.8%	1,773	16.8%	189.4%
Service charges	1,777	447	25.2%	447	25.2%	360	21.5%	24.3%
Other revenue	**7,000**	**1,351**	**19.3%**	**1,351**	**19.3%**	**1,092**	**3.1%**	**23.7%**
Government - operating	122,380	42,784	35.0%	42,784	35.0%	850	.9%	4,930.6%
Government - capital	26,439	11,081	41.9%	11,081	41.9%	12,000	25.1%	(7.7%)
Interest	10,000	2,141	21.4%	2,141	21.4%	2,125	28.3%	.7%
Dividends	-	-		-		-	-	
Payments	**(144,370)**	**(22,936)**	**15.9%**	**(22,936)**	**15.9%**	**(19,101)**	**15.4%**	**20.1%**
Suppliers and employees	(124,218)	(22,273)	17.9%	(22,273)	17.9%	(18,251)	15.2%	22.0%
Finance charges	-	-		-		-	-	
Transfers and grants	(20,152)	(663)	3.3%	(663)	3.3%	(850)	20.1%	(22.0%)
Net Cash from/(used) Operating Activities	**53,828**	**39,997**	**74.3%**	**39,997**	**74.3%**	**(901)**	**(1.2%)**	**(4,537.9%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(67,261)**	**(1,372)**	**2.0%**	**(1,372)**	**2.0%**	**(14,121)**	**29.5%**	**(90.3%)**
Capital assets	(67,261)	(1,372)	2.0%	(1,372)	2.0%	(14,121)	29.5%	(90.3%)
Net Cash from/(used) Investing Activities	**(67,261)**	**(1,372)**	**2.0%**	**(1,372)**	**2.0%**	**(14,121)**	**29.5%**	**(90.3%)**
Cash Flow from Financing Activities								
Receipts	**-**	**(6,000)**	**-**	**(6,000)**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(6,000)	-	(6,000)	-	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**(6,000)**	**-**	**(6,000)**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(13,433)**	**32,624**	**(242.9%)**	**32,624**	**(242.9%)**	**(15,022)**	**(49.8%)**	**(317.2%)**
Cash/cash equivalents at the year begin:	99,229	118,301	119.2%	118,301	119.2%	119,294	143.5%	(.8%)
Cash/cash equivalents at the year end:	**85,795**	**150,925**	**175.9%**	**150,925**	**175.9%**	**104,272**	**92.0%**	**44.7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	9	100.0%	9	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(2,520)	(8.8%)	1,168	4.1%	538	1.9%	29,540	102.8%	28,726	92.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	344	7.8%	135	3.1%	115	2.6%	3,814	86.5%	4,407	14.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	63	100.0%	63	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	644	100.0%	644	2.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3,853)	131.4%	26	(.9%)	22	(.8%)	871	(29.7%)	(2,933)	(9.5%)	-	-	-	-
Total By Income Source	**(6,030)**	**(19.5%)**	**1,329**	**4.3%**	**675**	**2.2%**	**34,941**	**113.0%**	**30,915**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(1,653)	(18.3%)	260	2.9%	168	1.9%	10,250	113.6%	9,024	29.2%	-	-	-	-
Commercial	(4,933)	(49.5%)	299	3.0%	228	2.3%	14,376	144.2%	9,970	32.3%	-	-	-	-
Households	549	4.6%	766	6.4%	280	2.3%	10,313	86.6%	11,909	38.5%	-	-	-	-
Other	7	58.2%	3	26.8%	0	.3%	2	14.7%	12	-	-	-	-	-
Total By Customer Group	**(6,030)**	**(19.5%)**	**1,329**	**4.3%**	**675**	**2.2%**	**34,941**	**113.0%**	**30,915**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	283	100.0%	-	-	-	-	-	-	283	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**283**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**283**	**100.0%**

Contact Details

Municipal Manager	Mr Gamakulu Sineke	039 834 7700
Financial Manager	Mrs Unathi P Mahlasela	039 834 7700

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZIMKHULU (KZN435)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**202,127**	**85,187**	**42.1%**	**85,187**	**42.1%**	**83,273**	**44.1%**	**2.3%**
Property rates	9,798	5,117	52.2%	5,117	52.2%	8,742	72.0%	(41.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2,915	545	18.7%	545	18.7%	703	41.8%	(22.5%)
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1,402	28	2.0%	28	2.0%	285	22.6%	(90.1%)
Interest earned - external investments	10,496	3,518	33.5%	3,518	33.5%	3,235	57.7%	8.7%
Interest earned - outstanding debtors	348	26	7.4%	26	7.4%	21	8.0%	25.0%
Dividends received	-	-	-	-	-	-	-	-
Fines	295	123	41.6%	123	41.6%	111	26.8%	10.0%
Licences and permits	1,127	122	10.8%	122	10.8%	141	24.2%	(13.8%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	174,931	73,668	42.1%	73,668	42.1%	68,335	41.2%	7.8%
Other own revenue	815	2,042	250.6%	2,042	250.6%	1,700	191.1%	20.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**269,152**	**56,084**	**20.8%**	**56,084**	**20.8%**	**45,515**	**19.6%**	**23.2%**
Employee related costs	90,961	21,992	24.2%	21,992	24.2%	16,490	23.7%	33.4%
Remuneration of councillors	15,365	4,225	27.5%	4,225	27.5%	3,632	20.9%	16.3%
Debt impairment	3,800	-	-	-	-	-	-	-
Depreciation and asset impairment	50,638	12,411	24.5%	12,411	24.5%	11,515	23.8%	7.8%
Finance charges	-	8	-	8	-	14	27.5%	(41.6%)
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	5,490	8	.2%	8	.2%	-	-	(100.0%)
Contracted services	50,638	8,263	16.3%	8,263	16.3%	1,490	17.9%	454.7%
Transfers and grants	12,110	187	1.5%	187	1.5%	437	25.7%	(57.3%)
Other expenditure	40,150	8,990	22.4%	8,990	22.4%	11,938	14.2%	(24.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(67,025)**	**29,104**		**29,104**		**37,758**		
Transfers recognised - capital	50,386	20,617	40.9%	20,617	40.9%	10,562	17.9%	95.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(16,639)**	**49,720**		**49,720**		**48,320**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(16,639)**	**49,720**		**49,720**		**48,320**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(16,639)**	**49,720**		**49,720**		**48,320**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(16,639)**	**49,720**		**49,720**		**48,320**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**91,750**	**16,663**	**18.2%**	**16,663**	**18.2%**	**10,678**	**14.6%**	**56.1%**
National Government	42,536	13,137	30.9%	13,137	30.9%	10,562	17.9%	24.4%
Provincial Government	7,850	3,137	40.0%	3,137	40.0%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**50,386**	**16,274**	**32.3%**	**16,274**	**32.3%**	**10,562**	**17.9%**	**54.1%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	41,364	389	.9%	389	.9%	116	.8%	236.2%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**91,750**	**16,663**	**18.2%**	**16,663**	**18.2%**	**10,678**	**14.6%**	**56.1%**
Governance and Administration	**8,005**	**324**	**4.0%**	**324**	**4.0%**	**81**	**2.2%**	**298.5%**
Executive & Council	590	23	3.9%	23	3.9%	58	2.3%	(60.5%)
Budget & Treasury Office	7,415	188	2.5%	188	2.5%	11	.9%	1,538.8%
Corporate Services	-	112	-	112	-	12	-	877.0%
Community and Public Safety	**1,940**	**12**	**.6%**	**12**	**.6%**	**11**	**2.3%**	**3.6%**
Community & Social Services	1,940	12	.6%	12	.6%	11	2.3%	3.6%
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**70,155**	**16,328**	**23.3%**	**16,328**	**23.3%**	**10,585**	**15.4%**	**54.3%**
Planning and Development	2,120	-	-	-	-	12	3.2%	(100.0%)
Road Transport	68,035	16,328	24.0%	16,328	24.0%	10,573	15.5%	54.4%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**11,650**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	4,500	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	7,150	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**263,329**	**101,942**	**38.7%**	**101,942**	**38.7%**	**105,738**	**43.4%**	**(3.6%)**
Property rates, penalties and collection charges	6,858	716	10.4%	716	10.4%	3,040	35.8%	(76.4%)
Service charges	2,041	222	10.9%	222	10.9%	217	18.4%	2.5%
Other revenue	**3,470**	**2,314**	**66.7%**	**2,314**	**66.7%**	**2,357**	**74.9%**	**(1.8%)**
Government - operating	174,931	74,529	42.6%	74,529	42.6%	69,355	41.8%	7.5%
Government - capital	65,386	20,617	31.5%	20,617	31.5%	27,534	46.6%	(25.1%)
Interest	10,643	3,544	33.3%	3,544	33.3%	3,235	55.2%	9.5%
Dividends	-	-	-	-	-	-	-	-
Payments	**(217,504)**	**(43,673)**	**20.1%**	**(43,673)**	**20.1%**	**(34,000)**	**19.3%**	**28.4%**
Suppliers and employees	(216,004)	(43,487)	20.1%	(43,487)	20.1%	(33,550)	19.2%	29.6%
Finance charges	-	-	-	-	-	(14)	27.5%	(100.0%)
Transfers and grants	(1,500)	(187)	12.4%	(187)	12.4%	(437)	25.7%	(57.3%)
Net Cash from/(used) Operating Activities	**45,825**	**58,269**	**127.2%**	**58,269**	**127.2%**	**71,738**	**106.6%**	**(18.8%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(106,250)**	**(16,274)**	**15.3%**	**(16,274)**	**15.3%**	**(10,596)**	**14.5%**	**53.6%**
Capital assets	(106,250)	(16,274)	15.3%	(16,274)	15.3%	(10,596)	14.5%	53.6%
Net Cash from/(used) Investing Activities	**(106,250)**	**(16,274)**	**15.3%**	**(16,274)**	**15.3%**	**(10,596)**	**14.5%**	**53.6%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(60,425)**	**41,994**	**(69.5%)**	**41,994**	**(69.5%)**	**61,142**	**(1,072.8%)**	**(31.3%)**
Cash/cash equivalents at the year begin:	159,325	159,325	100.0%	159,325	100.0%	175,498	149.1%	(9.2%)
Cash/cash equivalents at the year end:	**98,900**	**201,319**	**203.6%**	**201,319**	**203.6%**	**236,640**	**211.2%**	**(14.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	286	3.5%	155	1.9%	4,094	50.1%	3,639	44.5%	8,174	67.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	233	9.3%	158	6.3%	145	5.8%	1,969	78.6%	2,504	20.7%	254	10.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	67	17.4%	22	5.7%	28	7.4%	267	69.6%	383	3.2%	98	25.5%	-	-
Interest on Arrear Debtor Accounts	30	3.4%	28	3.2%	28	3.1%	789	90.2%	875	7.2%	75	8.5%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(45)	(31.5%)	(7)	(5.0%)	5	3.2%	192	133.2%	144	1.2%	(1,347)	(934.2%)	-	-
Total By Income Source	**570**	**4.7%**	**355**	**2.9%**	**4,300**	**35.6%**	**6,856**	**56.8%**	**12,080**	**100.0%**	**(921)**	**(7.6%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(5)	(.1%)	(0)	-	3,692	60.7%	2,396	39.4%	6,083	50.4%	(106)	(1.7%)	-	-
Commercial	261	25.6%	78	7.6%	58	5.7%	624	61.1%	1,022	8.5%	(623)	(61.0%)	-	-
Households	313	6.3%	278	5.6%	549	11.0%	3,835	77.1%	4,975	41.2%	(192)	(3.8%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**570**	**4.7%**	**355**	**2.9%**	**4,300**	**35.6%**	**6,856**	**56.8%**	**12,080**	**100.0%**	**(921)**	**(7.6%)**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1,078	100.0%	-	-	-	-	-	-	1,078	5.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	860	100.0%	-	-	-	-	-	-	860	4.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17,242	100.0%	-	-	-	-	-	-	17,242	89.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**19,179**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**19,179**	**100.0%**

Contact Details

Municipal Manager	Mr Z. Sikhosana	039 259 5300
Financial Manager	Mrs T. Ngcemu	039 259 5012

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DR NKOSAZANA DLAMINI ZUMA (KZN436)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**178,165**	**61,676**	**34.6%**	**61,676**	**34.6%**	**54,255**	**28.7%**	**13.7%**
Property rates	36,215	9,128	25.2%	9,128	25.2%	8,670	27.2%	5.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3,732	836	22.4%	836	22.4%	882	23.9%	(5.2%)
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1,032	237	23.0%	237	23.0%	196	52.5%	20.8%
Interest earned - external investments	7,359	1,824	24.8%	1,824	24.8%	1,745	28.8%	4.6%
Interest earned - outstanding debtors	999	351	35.2%	351	35.2%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	470	123	26.2%	123	26.2%	201	13.5%	(38.7%)
Licences and permits	1,198	394	32.8%	394	32.8%	295	28.6%	33.2%
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	120,150	48,496	40.4%	48,496	40.4%	42,076	36.9%	15.3%
Other own revenue	1,210	287	23.7%	287	23.7%	189	.6%	51.7%
Gains on disposal of PPE	5,800	-	-	-	-	-	-	-
Operating Expenditure	**167,723**	**26,048**	**15.5%**	**26,048**	**15.5%**	**26,186**	**17.3%**	**(.5%)**
Employee related costs	55,356	12,026	21.7%	12,026	21.7%	11,700	21.3%	2.8%
Remuneration of councillors	11,991	2,681	22.4%	2,681	22.4%	1,927	18.2%	39.1%
Debt impairment	4,340	-	-	-	-	-	-	-
Depreciation and asset impairment	21,402	-	-	-	-	4,611	22.7%	(100.0%)
Finance charges	502	297	59.1%	297	59.1%	282	74.7%	5.4%
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	6,622	111	1.7%	111	1.7%	-	-	(100.0%)
Contracted services	36,744	5,691	15.5%	5,691	15.5%	3,922	36.2%	45.1%
Transfers and grants	1,778	298	16.8%	298	16.8%	699	58.3%	(57.4%)
Other expenditure	28,988	4,944	17.1%	4,944	17.1%	3,045	5.9%	62.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**10,441**	**35,628**		**35,628**		**28,069**		
Transfers recognised - capital	40,206	2,882	7.2%	2,882	7.2%	8,742	21.0%	(67.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**50,647**	**38,510**		**38,510**		**36,811**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**50,647**	**38,510**		**38,510**		**36,811**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**50,647**	**38,510**		**38,510**		**36,811**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**50,647**	**38,510**		**38,510**		**36,811**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**64,582**	**5,717**	**8.9%**	**5,717**	**8.9%**	**10,906**	**13.7%**	**(47.6%)**
National Government	26,666	3,747	14.1%	3,747	14.1%	9,736	23.4%	(61.5%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**26,666**	**3,747**	**14.1%**	**3,747**	**14.1%**	**9,736**	**23.4%**	**(61.5%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	37,916	1,969	5.2%	1,969	5.2%	1,170	3.1%	68.3%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**64,582**	**5,717**	**8.9%**	**5,717**	**8.9%**	**10,906**	**13.7%**	**(47.6%)**
Governance and Administration	**5,194**	**1,112**	**21.4%**	**1,112**	**21.4%**	**51**	**2.1%**	**2,087.7%**
Executive & Council	2,474	1,112	45.0%	1,112	45.0%	-	-	(100.0%)
Budget & Treasury Office	2,720	-	-	-	-	51	5.3%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**8,193**	**52**	**.6%**	**52**	**.6%**	**89**	**2.7%**	**(42.2%)**
Community & Social Services	4,560	52	1.1%	52	1.1%	89	2.7%	(42.2%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	3,633	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**51,196**	**4,553**	**8.9%**	**4,553**	**8.9%**	**2,680**	**5.6%**	**69.9%**
Planning and Development	47,196	4,553	9.6%	4,553	9.6%	2,680	5.6%	69.9%
Road Transport	4,000	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**8,086**	**31.2%**	**(100.0%)**
Electricity	-	-	-	-	-	8,086	31.2%	(100.0%)
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**202,260**	**61,676**	**30.5%**	**61,676**	**30.5%**	**70,376**	**32.5%**	**(12.4%)**
Property rates, penalties and collection charges	27,523	9,128	33.2%	9,128	33.2%	1,710	8.3%	433.9%
Service charges	2,836	836	29.5%	836	29.5%	336	14.1%	148.5%
Other revenue	**3,427**	**1,041**	**30.4%**	**1,041**	**30.4%**	**1,087**	**3.4%**	**(4.2%)**
Government - operating	120,150	48,496	40.4%	48,496	40.4%	49,498	43.5%	(2.0%)
Government - capital	40,206	-	-	-	-	16,000	38.5%	(100.0%)
Interest	8,118	2,176	26.8%	2,176	26.8%	1,745	28.8%	24.7%
Dividends	-	-	-	-	-	-	-	-
Payments	**(135,360)**	**(26,053)**	**19.2%**	**(26,053)**	**19.2%**	**(29,942)**	**19.8%**	**(13.0%)**
Suppliers and employees	(133,079)	(25,458)	19.1%	(25,458)	19.1%	(29,660)	19.8%	(14.2%)
Finance charges	(502)	(297)	59.1%	(297)	59.1%	(282)	74.7%	5.4%
Transfers and grants	(1,778)	(298)	16.8%	(298)	16.8%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**66,900**	**35,623**	**53.2%**	**35,623**	**53.2%**	**40,434**	**62.0%**	**(11.9%)**
Cash Flow from Investing Activities								
Receipts	**5,800**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	5,800	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(64,582)**	**(2,882)**	**4.5%**	**(2,882)**	**4.5%**	**(16,575)**	**20.8%**	**(82.6%)**
Capital assets	(64,582)	(2,882)	4.5%	(2,882)	4.5%	(16,575)	20.8%	(82.6%)
Net Cash from/(used) Investing Activities	**(58,782)**	**(2,882)**	**4.9%**	**(2,882)**	**4.9%**	**(16,575)**	**20.8%**	**(82.6%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**8,118**	**32,741**	**403.3%**	**32,741**	**403.3%**	**23,858**	**(160.7%)**	**37.2%**
Cash/cash equivalents at the year begin:	32,192	88,957	276.3%	88,957	276.3%	91,923	109.2%	(3.2%)
Cash/cash equivalents at the year end:	**40,310**	**121,698**	**301.9%**	**121,698**	**301.9%**	**115,782**	**167.0%**	**5.1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2,598	5.3%	2,357	4.8%	2,171	4.5%	41,548	85.4%	48,674	87.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	286	5.3%	231	4.2%	189	3.5%	4,735	87.0%	5,441	9.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	14	2.9%	17	3.4%	17	3.4%	439	90.2%	487	.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	42	5.2%	42	5.2%	41	5.1%	675	84.5%	798	1.4%	-	-	-	-
Total By Income Source	**2,940**	**5.3%**	**2,646**	**4.8%**	**2,417**	**4.4%**	**47,397**	**85.6%**	**55,400**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	707	4.8%	711	4.8%	713	4.9%	12,545	85.5%	14,676	26.5%	-	-	-	-
Commercial	506	4.3%	464	3.9%	489	4.1%	10,362	87.7%	11,822	21.3%	-	-	-	-
Households	994	6.2%	718	4.5%	568	3.6%	13,724	85.8%	16,004	28.9%	-	-	-	-
Other	733	5.7%	753	5.8%	647	5.0%	10,765	83.5%	12,898	23.3%	-	-	-	-
Total By Customer Group	**2,940**	**5.3%**	**2,646**	**4.8%**	**2,417**	**4.4%**	**47,397**	**85.6%**	**55,400**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6,246	100.0%	-	-	-	-	-	-	6,246	97.3%
Auditor-General	175	100.0%	-	-	-	-	-	-	175	2.7%
Other	-	-	-	-	-	-	-	-	-	-
Total	**6,422**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**6,422**	**100.0%**

Contact Details

Municipal Manager	Mr N.C. Vezi	039 833 1038
Financial Manager	Mr M. Mzimela	039 833 1038

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HARRY GWALA (DC43)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**409,502**	**156,048**	**38.1%**	**156,048**	**38.1%**	**138,674**	**36.8%**	**12.5%**
Property rates	-	-		-		-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	41,410	12,780	30.9%	12,780	30.9%	12,353	31.5%	3.5%
Service charges - sanitation revenue	17,747	4,880	27.5%	4,880	27.5%	5,294	32.8%	(7.8%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-
Interest earned - external investments	6,946	2,780	40.0%	2,780	40.0%	-	-	(100.0%)
Interest earned - outstanding debtors	9,540	2,355	24.7%	2,355	24.7%	2,061	22.9%	14.3%
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	328,823	132,531	40.3%	132,531	40.3%	118,762	39.2%	11.6%
Other own revenue	5,036	722	14.3%	722	14.3%	204	6.5%	254.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**401,696**	**82,598**	**20.6%**	**82,598**	**20.6%**	**70,180**	**18.1%**	**17.7%**
Employee related costs	166,778	42,322	25.4%	42,322	25.4%	37,460	23.3%	13.0%
Remuneration of councillors	6,848	1,553	22.7%	1,553	22.7%	1,473	17.2%	5.5%
Debt impairment	25,266	-	-	-	-	(1,483)	(5.3%)	(100.0%)
Depreciation and asset impairment	41,944	-	-	-	-	-	-	-
Finance charges	3,954	-	-	-	-	-	-	-
Bulk purchases	15,000	4,758	31.7%	4,758	31.7%	3,220	23.5%	47.8%
Other Materials	-	-	-	-	-	-	-	-
Contracted services	34,510	8,892	25.8%	8,892	25.8%	5,283	26.0%	68.3%
Transfers and grants	-	-	-	-	-	4,000	-	(100.0%)
Other expenditure	107,395	25,072	23.3%	25,072	23.3%	20,228	17.0%	23.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**7,807**	**73,450**		**73,450**		**68,493**		
Transfers recognised - capital	341,982	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**349,789**	**73,450**		**73,450**		**68,493**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**349,789**	**73,450**		**73,450**		**68,493**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**349,789**	**73,450**		**73,450**		**68,493**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**349,789**	**73,450**		**73,450**		**68,493**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**349,789**	**32,195**	**9.2%**	**32,195**	**9.2%**	**37,852**	**9.5%**	**(14.9%)**
National Government	341,982	31,854	9.3%	31,854	9.3%	35,056	9.0%	(9.1%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**341,982**	**31,854**	**9.3%**	**31,854**	**9.3%**	**35,056**	**9.0%**	**(9.1%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	7,807	341	4.4%	341	4.4%	2,795	24.3%	(87.8%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**349,789**	**32,195**	**9.2%**	**32,195**	**9.2%**	**37,852**	**9.5%**	**(14.9%)**
Governance and Administration	**4,310**	**341**	**7.9%**	**341**	**7.9%**	**2,795**	**54.7%**	**(87.8%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	4,310	341	7.9%	341	7.9%	2,795	-	(87.8%)
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**497**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	497	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**342,482**	**31,854**	**9.3%**	**31,854**	**9.3%**	**35,056**	**9.0%**	**(9.1%)**
Electricity	-	-	-	-	-	-	-	-
Water	342,482	-	-	-	-	-	-	-
Waste Water Management	-	31,854	-	31,854	-	35,056	55.6%	(9.1%)
Waste Management	-	-	-	-	-	-	-	-
Other	**2,500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**712,218**	**304,688**	**42.8%**	**304,688**	**42.8%**	**276,663**	**37.9%**	**10.1%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	31,945	13,781	43.1%	13,781	43.1%	12,338	41.3%	11.7%
Other revenue	**2,522**	**722**	**28.6%**	**722**	**28.6%**	**482**	**15.3%**	**49.8%**
Government - operating	328,823	135,719	41.3%	135,719	41.3%	124,997	41.2%	8.6%
Government - capital	341,982	154,467	45.2%	154,467	45.2%	134,000	34.6%	15.3%
Interest	6,946	-	-	-	-	4,846	77.8%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(336,921)**	**(144,872)**	**43.0%**	**(144,872)**	**43.0%**	**(114,675)**	**35.4%**	**26.3%**
Suppliers and employees	(332,976)	(144,872)	43.5%	(144,872)	43.5%	(110,675)	34.3%	30.9%
Finance charges	(3,945)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	(4,000)	-	(100.0%)
Net Cash from/(used) Operating Activities	**375,296**	**159,816**	**42.6%**	**159,816**	**42.6%**	**161,988**	**39.9%**	**(1.3%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(349,789)**	**(46,027)**	**13.2%**	**(46,027)**	**13.2%**	**(37,852)**	**9.5%**	**21.6%**
Capital assets	(349,789)	(46,027)	13.2%	(46,027)	13.2%	(37,852)	9.5%	21.6%
Net Cash from/(used) Investing Activities	**(349,789)**	**(46,027)**	**13.2%**	**(46,027)**	**13.2%**	**(37,852)**	**9.5%**	**21.6%**
Cash Flow from Financing Activities								
Receipts	**200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	200	-	-	-	-	-	-	-
Payments	**(3,697)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(3,697)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(3,496)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**22,011**	**113,789**	**517.0%**	**113,789**	**517.0%**	**124,136**	**3,447.6%**	**(8.3%)**
Cash/cash equivalents at the year begin:	43,023	96,962	225.4%	96,962	225.4%	24,273	485.5%	299.5%
Cash/cash equivalents at the year end:	**65,034**	**210,751**	**324.1%**	**210,751**	**324.1%**	**148,409**	**1,725.5%**	**42.0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5,227	4.4%	3,998	3.3%	3,137	2.6%	107,772	89.7%	120,133	64.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2,042	4.4%	1,562	3.3%	1,225	2.6%	42,102	89.7%	46,932	25.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	874	4.4%	668	3.3%	524	2.6%	18,015	89.7%	20,081	10.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**8,143**	**4.4%**	**6,228**	**3.3%**	**4,887**	**2.6%**	**167,889**	**89.7%**	**187,146**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2,810	39.3%	1,304	18.2%	221	3.1%	2,824	39.4%	7,160	3.8%	-	-	-	-
Commercial	862	8.0%	530	4.9%	399	3.7%	9,003	83.4%	10,794	5.8%	-	-	-	-
Households	4,470	2.6%	4,394	2.6%	4,267	2.5%	156,061	92.2%	169,192	90.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**8,143**	**4.4%**	**6,228**	**3.3%**	**4,887**	**2.6%**	**167,889**	**89.7%**	**187,146**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	1,453	66.5%	-	-	3	.1%	728	33.3%	2,183	21.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4,599	67.9%	2,179	32.1%	-	-	-	-	6,777	66.8%
Auditor-General	1,170	99.3%	3	.2%	3	.2%	3	.2%	1,178	11.6%
Other	-	-	-	-	-	-	-	-	-	-
Total	**7,222**	**71.2%**	**2,181**	**21.5%**	**5**	**.1%**	**731**	**7.2%**	**10,139**	**100.0%**

Contact Details

Municipal Manager	Mrs N. Dlamini	039 834 8707
Financial Manager	Mr M Mkatu	039 834 8702

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER GIYANI (LIM331)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**362,571**	**26,880**	**7.4%**	**26,880**	**7.4%**	**115,326**	**38.1%**	**(76.7%)**
Property rates	35,000	9,347	26.7%	9,347	26.7%	7,160	23.9%	30.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4,700	1,158	24.6%	1,158	24.6%	1,121	26.1%	3.3%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	788	273	34.6%	273	34.6%	165	19.0%	65.4%
Interest earned - external investments	15,200	1,111	7.3%	1,111	7.3%	3,594	30.5%	(69.1%)
Interest earned - outstanding debtors	6,000	5,263	87.7%	5,263	87.7%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	32	4,077	12,740.5%	4,077	12,740.5%	47	46.5%	8,667.6%
Licences and permits	7,300	2,349	32.2%	2,349	32.2%	1,855	25.4%	26.6%
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	270,595	3,025	1.1%	3,025	1.1%	101,071	41.9%	(97.0%)
Other own revenue	22,956	278	1.2%	278	1.2%	313	17.4%	(11.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**351,895**	**60,693**	**17.2%**	**60,693**	**17.2%**	**53,623**	**17.8%**	**13.2%**
Employee related costs	151,097	32,049	21.2%	32,049	21.2%	29,606	22.1%	8.3%
Remuneration of councillors	23,857	5,537	23.2%	5,537	23.2%	4,993	24.2%	10.9%
Debt impairment	10,000	-	-	-	-	-	-	-
Depreciation and asset impairment	30,000	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	10,855	96	.9%	96	.9%	1,993	22.6%	(95.2%)
Contracted services	70,884	10,260	14.5%	10,260	14.5%	1,034	7.7%	892.3%
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	55,202	12,751	23.1%	12,751	23.1%	15,997	20.3%	(20.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**10,676**	**(33,813)**		**(33,813)**		**61,703**		
Transfers recognised - capital	59,473	-	-	-	-	38,952	47.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**70,149**	**(33,813)**		**(33,813)**		**100,655**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**70,149**	**(33,813)**		**(33,813)**		**100,655**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**70,149**	**(33,813)**		**(33,813)**		**100,655**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**70,149**	**(33,813)**		**(33,813)**		**100,655**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**100,149**	**8,033**	**8.0%**	**8,033**	**8.0%**	**49,642**	**43.9%**	**(83.8%)**
National Government	56,649	6,339	11.2%	6,339	11.2%	21,705	26.6%	(70.8%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**56,649**	**6,339**	**11.2%**	**6,339**	**11.2%**	**21,705**	**26.6%**	**(70.8%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	43,500	1,694	3.9%	1,694	3.9%	27,937	89.3%	(93.9%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**100,149**	**8,033**	**8.0%**	**8,033**	**8.0%**	**49,642**	**43.9%**	**(83.8%)**
Governance and Administration	**13,900**	**-**	**-**	**-**	**-**	**6,536**	**52.6%**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	13,900	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	6,536	-	(100.0%)
Community and Public Safety	**17,615**	**-**	**-**	**-**	**-**	**13,758**	**31.8%**	**(100.0%)**
Community & Social Services	2,750	-	-	-	-	527	2.8%	(100.0%)
Sport And Recreation	13,365	-	-	-	-	10,635	43.7%	(100.0%)
Public Safety	1,500	-	-	-	-	2,596	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**45,466**	**7,833**	**17.2%**	**7,833**	**17.2%**	**18,338**	**51.2%**	**(57.3%)**
Planning and Development	150	-	-	-	-	343	38.1%	(100.0%)
Road Transport	45,316	7,833	17.3%	7,833	17.3%	17,995	51.6%	(56.5%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**23,168**	**199**	**.9%**	**199**	**.9%**	**11,009**	**51.2%**	**(98.2%)**
Electricity	4,300	-	-	-	-	5,564	25.9%	(100.0%)
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	18,868	199	1.1%	199	1.1%	5,446	-	(96.3%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**406,164**	**148,851**	**36.6%**	**148,851**	**36.6%**	**146,336**	**40.0%**	**1.7%**
Property rates, penalties and collection charges	21,000	6,968	33.2%	6,968	33.2%	188	1.0%	3,612.3%
Service charges	2,820	1,477	52.4%	1,477	52.4%	333	12.9%	343.3%
Other revenue	**31,076**	**3,442**	**11.1%**	**3,442**	**11.1%**	**2,198**	**21.8%**	**56.6%**
Government - operating	270,595	108,588	40.1%	108,588	40.1%	101,071	41.9%	7.4%
Government - capital	59,473	27,266	45.8%	27,266	45.8%	38,952	47.7%	(30.0%)
Interest	21,200	1,111	5.2%	1,111	5.2%	3,594	30.5%	(69.1%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(311,895)**	**(71,410)**	**22.9%**	**(71,410)**	**22.9%**	**(58,404)**	**23.3%**	**22.3%**
Suppliers and employees	(311,895)	(71,410)	22.9%	(71,410)	22.9%	(58,404)	23.4%	22.3%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**94,269**	**77,440**	**82.1%**	**77,440**	**82.1%**	**87,931**	**76.3%**	**(11.9%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(100,149)**	**(8,033)**	**8.0%**	**(8,033)**	**8.0%**	**(49,642)**	**43.9%**	**(83.8%)**
Capital assets	(100,149)	(8,033)	8.0%	(8,033)	8.0%	(49,642)	43.9%	(83.8%)
Net Cash from/(used) Investing Activities	**(100,149)**	**(8,033)**	**8.0%**	**(8,033)**	**8.0%**	**(49,642)**	**43.9%**	**(83.8%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(5,880)**	**69,408**	**(1,180.4%)**	**69,408**	**(1,180.4%)**	**38,290**	**1,736.1%**	**81.3%**
Cash/cash equivalents at the year begin:	188,403	173,587	92.1%	173,587	92.1%	167,215	139.3%	3.8%
Cash/cash equivalents at the year end:	**182,523**	**242,994**	**133.1%**	**242,994**	**133.1%**	**205,505**	**168.2%**	**18.2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2,391	2.9%	(1,661)	(2.0%)	2,194	2.6%	80,005	96.5%	82,930	43.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	396	1.9%	264	1.3%	308	1.5%	19,983	95.4%	20,951	10.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	50	1.5%	50	1.5%	50	1.5%	3,277	95.6%	3,428	1.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	1,730	2.1%	1,713	2.0%	80,911	95.9%	84,355	43.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11	1.2%	12	1.3%	10	1.1%	860	96.3%	893	.5%	-	-	-	-
Total By Income Source	**2,848**	**1.5%**	**396**	**.2%**	**4,276**	**2.2%**	**185,036**	**96.1%**	**192,556**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	1,608	1.1%	2,088	1.4%	2,768	1.9%	143,027	95.7%	149,491	77.6%	-	-	-	-
Households	1,240	2.9%	(1,692)	(3.9%)	1,508	3.5%	42,009	97.5%	43,065	22.4%	-	-	-	-
Other	(0)	33.3%	(0)	33.3%	(0)	33.3%	-	-	(0)	-	-	-	-	-
Total By Customer Group	**2,848**	**1.5%**	**396**	**.2%**	**4,276**	**2.2%**	**185,036**	**96.1%**	**192,556**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr R H MALULEKE	015 811 5541
Financial Manager	Mr J SHIVAMBU	015 811 5571

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER LETABA (LIM332)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**340,265**	**115,043**	**33.8%**	**115,043**	**33.8%**	**107,436**	**36.0%**	**7.1%**
Property rates	12,255	1,903	15.5%	1,903	15.5%	2,364	23.1%	(19.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	12,667	3,437	27.1%	3,437	27.1%	3,167	15.8%	8.5%
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6,243	1,301	20.8%	1,301	20.8%	1,184	20.0%	9.9%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	957	10	1.0%	10	1.0%	47	17.5%	(78.7%)
Interest earned - external investments	4,520	188	4.2%	188	4.2%	567	13.2%	(66.9%)
Interest earned - outstanding debtors	8,441	1,025	12.1%	1,025	12.1%	2,662	32.2%	(61.5%)
Dividends received	-	-	-	-	-	-	-	-
Fines	1,200	17	1.4%	17	1.4%	18	4.6%	(9.4%)
Licences and permits	8,085	3,826	47.3%	3,826	47.3%	979	14.7%	290.8%
Agency services	2,176	357	16.4%	357	16.4%	577	27.9%	(38.1%)
Transfers recognised - operational	248,358	101,750	41.0%	101,750	41.0%	93,458	41.2%	8.9%
Other own revenue	34,786	1,230	3.5%	1,230	3.5%	2,410	18.0%	(49.0%)
Gains on disposal of PPE	577	-	-	-	-	-	-	-
Operating Expenditure	**223,430**	**56,763**	**25.4%**	**56,763**	**25.4%**	**46,872**	**21.5%**	**21.1%**
Employee related costs	78,304	21,820	27.9%	21,820	27.9%	18,407	24.9%	18.5%
Remuneration of councillors	22,468	5,299	23.6%	5,299	23.6%	4,630	23.1%	14.5%
Debt impairment	1,957	-	-	-	-	-	-	-
Depreciation and asset impairment	5,043	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	17,097	6,331	37.0%	6,331	37.0%	5,044	33.7%	25.5%
Other Materials	-	-	-	-	-	-	-	-
Contracted services	15,119	4,276	28.3%	4,276	28.3%	5,907	42.6%	(27.6%)
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	83,443	19,037	22.8%	19,037	22.8%	12,884	17.3%	47.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**116,834**	**58,280**		**58,280**		**60,564**		
Transfers recognised - capital	62,443	28,670	45.9%	28,670	45.9%	9,535	15.6%	200.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**179,277**	**86,950**		**86,950**		**70,099**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**179,277**	**86,950**		**86,950**		**70,099**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**179,277**	**86,950**		**86,950**		**70,099**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**179,277**	**86,950**		**86,950**		**70,099**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**179,277**	**46,271**	**25.8%**	**46,271**	**25.8%**	**17,299**	**12.2%**	**167.5%**
National Government	56,460	20,490	36.3%	20,490	36.3%	9,536	15.6%	114.9%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	5,983	-	-	-	-	-	-	-
Transfers recognised - capital	**62,443**	**20,490**	**32.8%**	**20,490**	**32.8%**	**9,536**	**15.6%**	**114.9%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	116,834	25,781	22.1%	25,781	22.1%	7,763	9.6%	232.1%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**179,277**	**46,271**	**25.8%**	**46,271**	**25.8%**	**17,299**	**12.2%**	**167.5%**
Governance and Administration	**7,086**	**3,016**	**42.6%**	**3,016**	**42.6%**	**29**	**.4%**	**10,386.8%**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	7,086	-	-	-	-	29	.6%	(100.0%)
Corporate Services	-	3,016	-	3,016	-	-	-	(100.0%)
Community and Public Safety	**44,240**	**13,944**	**31.5%**	**13,944**	**31.5%**	**7,281**	**16.7%**	**91.5%**
Community & Social Services	3,618	673	18.6%	673	18.6%	4,424	29.6%	(84.8%)
Sport And Recreation	36,422	10,551	29.0%	10,551	29.0%	2,857	10.9%	269.3%
Public Safety	4,200	2,720	64.8%	2,720	64.8%	(0)	-	(1,333,548.5%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**102,012**	**25,611**	**25.1%**	**25,611**	**25.1%**	**7,415**	**9.8%**	**245.4%**
Planning and Development	-	-	-	-	-	557	9.6%	(100.0%)
Road Transport	102,012	25,611	25.1%	25,611	25.1%	6,858	9.8%	273.4%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**25,939**	**3,700**	**14.3%**	**3,700**	**14.3%**	**2,574**	**16.7%**	**43.7%**
Electricity	14,134	1,676	11.9%	1,676	11.9%	545	6.1%	207.8%
Water	-	-	-	-	-	-	-	-
Waste Water Management	5,665	2,024	35.7%	2,024	35.7%	588	22.5%	244.4%
Waste Management	6,140	-	-	-	-	1,442	37.9%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**369,280**	**144,473**	**39.1%**	**144,473**	**39.1%**	**133,385**	**38.8%**	**8.3%**
Property rates, penalties and collection charges	6,453	588	9.1%	588	9.1%	1,012	11.7%	(41.9%)
Service charges	13,879	1,774	12.8%	1,774	12.8%	2,009	9.1%	(11.7%)
Other revenue	**28,562**	**3,759**	**13.2%**	**3,759**	**13.2%**	**2,064**	**15.9%**	**82.1%**
Government - operating	248,358	100,531	40.5%	100,531	40.5%	95,453	42.0%	5.3%
Government - capital	62,443	35,556	56.9%	35,556	56.9%	28,952	47.3%	22.8%
Interest	9,584	2,265	23.6%	2,265	23.6%	3,894	32.7%	(41.8%)
Dividends	-	-		-		-		
Payments	**(217,786)**	**(54,658)**	**25.1%**	**(54,658)**	**25.1%**	**(46,871)**	**23.7%**	**16.6%**
Suppliers and employees	(217,786)	(54,658)	25.1%	(54,658)	25.1%	(46,871)	23.7%	16.6%
Finance charges	-	-		-		-		
Transfers and grants	-	-		-		-		
Net Cash from/(used) Operating Activities	**151,494**	**89,814**	**59.3%**	**89,814**	**59.3%**	**86,514**	**59.1%**	**3.8%**
Cash Flow from Investing Activities								
Receipts	**577**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	577	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(145,091)**	**(44,095)**	**30.4%**	**(44,095)**	**30.4%**	**(17,289)**	**12.6%**	**155.1%**
Capital assets	(145,091)	(44,095)	30.4%	(44,095)	30.4%	(17,289)	12.6%	155.1%
Net Cash from/(used) Investing Activities	**(144,514)**	**(44,095)**	**30.5%**	**(44,095)**	**30.5%**	**(17,289)**	**12.6%**	**155.1%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**6,979**	**45,719**	**655.1%**	**45,719**	**655.1%**	**69,225**	**777.8%**	**(34.0%)**
Cash/cash equivalents at the year begin:	30,300	13,050	43.1%	13,050	43.1%	10,332	14.2%	26.3%
Cash/cash equivalents at the year end:	**37,279**	**58,769**	**157.6%**	**58,769**	**157.6%**	**79,557**	**97.5%**	**(26.1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1,235	6.4%	801	4.2%	546	2.8%	16,622	86.6%	19,204	13.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	471	.9%	475	.9%	978	1.9%	50,914	96.4%	52,838	38.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	799	1.7%	753	1.6%	686	1.4%	45,888	95.3%	48,126	34.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	67	.4%	67	.4%	69	.4%	17,863	98.9%	18,065	13.1%	-	-	-	-
Total By Income Source	**2,572**	**1.9%**	**2,095**	**1.5%**	**2,279**	**1.6%**	**131,287**	**95.0%**	**138,232**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	98	3.1%	78	2.4%	59	1.8%	2,950	92.6%	3,184	2.3%	-	-	-	-
Commercial	316	4.3%	204	2.8%	211	2.9%	6,620	90.1%	7,351	5.3%	-	-	-	-
Households	2,157	1.7%	1,812	1.4%	2,008	1.6%	121,675	95.3%	127,652	92.3%	-	-	-	-
Other	1	2.2%	1	1.9%	1	1.9%	42	94.0%	45	-	-	-	-	-
Total By Customer Group	**2,572**	**1.9%**	**2,095**	**1.5%**	**2,279**	**1.6%**	**131,287**	**95.0%**	**138,232**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1,226	100.0%	-	-	-	-	-	-	1,226	52.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1,105	100.0%	-	-	-	-	-	-	1,105	47.4%
Total	**2,331**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**2,331**	**100.0%**

Contact Details

Municipal Manager	Mr Dr Sirovha K.I	015 309 9451
Financial Manager	Mrs Motjatji Florah Mankgabe	015 309 9246

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER TZANEEN (LIM333)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**1,089,088**	**349,881**	**32.1%**	**349,881**	**32.1%**	**312,242**	**29.5%**	**12.1%**
Property rates	93,800	29,538	31.5%	29,538	31.5%	26,991	29.8%	9.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	501,351	143,678	28.7%	143,678	28.7%	128,178	25.5%	12.1%
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	30,432	8,614	28.3%	8,614	28.3%	7,625	27.8%	13.0%
Service charges - other	3,150	820	26.0%	820	26.0%	532	16.9%	54.1%
Rental of facilities and equipment	1,772	471	26.6%	471	26.6%	454	33.1%	3.7%
Interest earned - external investments	3,801	1,010	26.6%	1,010	26.6%	1,301	37.1%	(22.3%)
Interest earned - outstanding debtors	17,000	5,510	32.4%	5,510	32.4%	5,330	41.0%	3.4%
Dividends received	-	-	-	-	-	-	-	-
Fines	4,501	395	8.8%	395	8.8%	1,238	22.5%	(68.1%)
Licences and permits	771	244	31.7%	244	31.7%	239	34.1%	2.4%
Agency services	51,164	15,267	29.8%	15,267	29.8%	12,554	25.0%	21.6%
Transfers recognised - operational	366,611	143,977	39.3%	143,977	39.3%	127,363	36.5%	13.0%
Other own revenue	12,235	356	2.9%	356	2.9%	437	4.3%	(18.4%)
Gains on disposal of PPE	2,500	-	-	-	-	-	-	-
Operating Expenditure	**1,162,471**	**179,937**	**15.5%**	**179,937**	**15.5%**	**174,380**	**15.8%**	**3.2%**
Employee related costs	347,651	75,396	21.7%	75,396	21.7%	69,764	21.8%	8.1%
Remuneration of councillors	27,425	6,332	23.1%	6,332	23.1%	5,715	23.2%	10.8%
Debt impairment	29,400	-	-	-	-	-	-	-
Depreciation and asset impairment	133,551	-	-	-	-	-	-	-
Finance charges	26,449	919	3.5%	919	3.5%	1,177	9.2%	(22.0%)
Bulk purchases	340,000	38,924	11.4%	38,924	11.4%	39,659	11.5%	(1.9%)
Other Materials	51,180	5,672	11.1%	5,672	11.1%	10,166	24.8%	(44.2%)
Contracted services	54,569	12,064	22.1%	12,064	22.1%	9,821	19.6%	22.8%
Transfers and grants	30,805	1,847	6.0%	1,847	6.0%	7,305	18.6%	(74.7%)
Other expenditure	121,442	38,782	31.9%	38,782	31.9%	30,774	26.6%	26.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(73,383)**	**169,944**		**169,944**		**137,862**		
Transfers recognised - capital	87,699	55,389	63.2%	55,389	63.2%	43,817	48.1%	26.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**14,316**	**225,333**		**225,333**		**181,679**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**14,316**	**225,333**		**225,333**		**181,679**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**14,316**	**225,333**		**225,333**		**181,679**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**14,316**	**225,333**		**225,333**		**181,679**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**195,434**	**32,252**	**16.5%**	**32,252**	**16.5%**	**33,884**	**24.0%**	**(4.8%)**
National Government	87,699	30,088	34.3%	30,088	34.3%	27,883	30.6%	7.9%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**87,699**	**30,088**	**34.3%**	**30,088**	**34.3%**	**27,883**	**30.6%**	**7.9%**
Borrowing	90,000	-	-	-	-	1,435	4.1%	(100.0%)
Internally generated funds	17,735	2,164	12.2%	2,164	12.2%	4,566	30.0%	(52.6%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**195,434**	**32,252**	**16.5%**	**32,252**	**16.5%**	**33,884**	**24.0%**	**(4.8%)**
Governance and Administration	**300**	**47**	**15.8%**	**47**	**15.8%**	**-**	**-**	**(100.0%)**
Executive & Council	100	6	6.1%	6	6.1%	-	-	(100.0%)
Budget & Treasury Office	200	27	13.3%	27	13.3%	-	-	(100.0%)
Corporate Services	-	15	-	15	-	-	-	(100.0%)
Community and Public Safety	**12,807**	**-**	**-**	**-**	**-**	**487**	**-**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	300	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	12,507	-	-	-	-	487	-	(100.0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**125,627**	**31,279**	**24.9%**	**31,279**	**24.9%**	**32,017**	**33.3%**	**(2.3%)**
Planning and Development	335	10	2.9%	10	2.9%	-	-	(100.0%)
Road Transport	125,292	31,270	25.0%	31,270	25.0%	32,017	33.4%	(2.3%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**56,700**	**925**	**1.6%**	**925**	**1.6%**	**1,380**	**3.1%**	**(33.0%)**
Electricity	56,600	923	1.6%	923	1.6%	1,380	3.1%	(33.1%)
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	100	2	2.1%	2	2.1%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**1,174,288**	**429,942**	**36.6%**	**429,942**	**36.6%**	**402,371**	**38.2%**	**6.9%**
Property rates, penalties and collection charges	93,800	20,625	22.0%	20,625	22.0%	19,151	24.9%	7.7%
Service charges	534,933	138,551	25.9%	138,551	25.9%	128,906	27.0%	7.5%
Other revenue	**70,444**	**67,877**	**96.4%**	**67,877**	**96.4%**	**69,883**	**146.6%**	**(2.9%)**
Government - operating	366,611	147,500	40.2%	147,500	40.2%	140,166	40.2%	5.2%
Government - capital	87,699	55,389	63.2%	55,389	63.2%	43,817	48.1%	26.4%
Interest	20,801	-	-	-	-	449	3.9%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(1,057,210)**	**(287,040)**	**27.2%**	**(287,040)**	**27.2%**	**(393,274)**	**42.5%**	**(27.0%)**
Suppliers and employees	(1,001,956)	(284,273)	28.4%	(284,273)	28.4%	(384,792)	44.1%	(26.1%)
Finance charges	(24,449)	(919)	3.8%	(919)	3.8%	(1,177)	9.2%	(22.0%)
Transfers and grants	(30,805)	(1,847)	6.0%	(1,847)	6.0%	(7,305)	18.6%	(74.7%)
Net Cash from/(used) Operating Activities	**117,078**	**142,902**	**122.1%**	**142,902**	**122.1%**	**9,097**	**7.1%**	**1,471.0%**
Cash Flow from Investing Activities								
Receipts	**(2,573)**	**-**	**-**	**-**	**-**	**(856)**	**(66.8%)**	**(100.0%)**
Proceeds on disposal of PPE	2,500	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(5,073)	-	-	-	-	(856)	93.0%	(100.0%)
Payments	**(195,434)**	**(32,252)**	**16.5%**	**(32,252)**	**16.5%**	**(33,884)**	**24.0%**	**(4.8%)**
Capital assets	(195,434)	(32,252)	16.5%	(32,252)	16.5%	(33,884)	24.0%	(4.8%)
Net Cash from/(used) Investing Activities	**(198,007)**	**(32,252)**	**16.3%**	**(32,252)**	**16.3%**	**(34,739)**	**24.9%**	**(7.2%)**
Cash Flow from Financing Activities								
Receipts	**91,100**	**30**	**-**	**30**	**-**	**99**	**.3%**	**(70.1%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	90,000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1,100	30	2.7%	30	2.7%	99	3.3%	(70.1%)
Payments	**(11,057)**	**(416)**	**3.8%**	**(416)**	**3.8%**	**(2,689)**	**9.8%**	**(84.5%)**
Repayment of borrowing	(11,057)	(416)	3.8%	(416)	3.8%	(2,689)	9.8%	(84.5%)
Net Cash from/(used) Financing Activities	**80,043**	**(386)**	**(.5%)**	**(386)**	**(.5%)**	**(2,590)**	**(25.5%)**	**(85.1%)**
Net Increase/(Decrease) in cash held	**(886)**	**110,264**	**(12,443.1%)**	**110,264**	**(12,443.1%)**	**(28,232)**	**5,891.9%**	**(490.6%)**
Cash/cash equivalents at the year begin:	12,343	7,491	60.7%	7,491	60.7%	31,839	258.0%	(76.5%)
Cash/cash equivalents at the year end:	**11,457**	**117,755**	**1,027.8%**	**117,755**	**1,027.8%**	**3,607**	**30.4%**	**3,164.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5,339	89.9%	599	10.1%	-	-	-	-	5,939	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**5,339**	**89.9%**	**599**	**10.1%**	**-**	**-**	**-**	**-**	**5,939**	**100.0%**

Contact Details

Municipal Manager	Mr Walter Shibamba	015 307 8001
Financial Manager	Mr Andre Jean Jacques Le Grange	015 307 8062

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BA-PHALABORWA (LIM334)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**514,326**	**126,876**	**24.7%**	**126,876**	**24.7%**	**119,723**	**25.2%**	**6.0%**
Property rates	132,629	30,748	23.2%	30,748	23.2%	27,847	24.5%	10.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	130,699	23,561	18.0%	23,561	18.0%	24,221	19.5%	(2.7%)
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	19,079	3,927	20.6%	3,927	20.6%	3,580	19.8%	9.7%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	527	294	55.8%	294	55.8%	113	22.6%	159.7%
Interest earned - external investments	1,093	670	61.2%	670	61.2%	524	97.4%	27.7%
Interest earned - outstanding debtors	75,334	5,421	7.2%	5,421	7.2%	4,734	6.6%	14.5%
Dividends received	-	-	-	-	-	-	-	-
Fines	474	1,769	372.9%	1,769	372.9%	109	24.3%	1,517.0%
Licences and permits	12,475	2,538	20.3%	2,538	20.3%	2,852	23.9%	(11.0%)
Agency services	2,844	634	22.3%	634	22.3%	713	26.4%	(11.0%)
Transfers recognised - operational	137,272	55,957	40.8%	55,957	40.8%	51,679	39.8%	8.3%
Other own revenue	1,899	1,357	71.5%	1,357	71.5%	3,350	193.4%	(59.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**514,322**	**73,765**	**14.3%**	**73,765**	**14.3%**	**84,834**	**16.8%**	**(13.0%)**
Employee related costs	149,973	32,123	21.4%	32,123	21.4%	30,860	21.5%	4.1%
Remuneration of councillors	16,684	3,622	21.7%	3,622	21.7%	3,171	21.4%	14.2%
Debt impairment	38,602	-	-	-	-	-	-	-
Depreciation and asset impairment	71,633	-	-	-	-	14,949	21.3%	(100.0%)
Finance charges	745	65	8.8%	65	8.8%	146	19.6%	(55.2%)
Bulk purchases	96,000	16,262	16.9%	16,262	16.9%	15,824	16.1%	2.8%
Other Materials	-	-	-	-	-	-	-	-
Contracted services	48,511	7,754	16.0%	7,754	16.0%	6,348	14.0%	22.1%
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	92,174	13,939	15.1%	13,939	15.1%	13,537	14.1%	3.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**4**	**53,111**		**53,111**		**34,888**		
Transfers recognised - capital	29,865	5,359	17.9%	5,359	17.9%	12,966	27.5%	(58.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**29,869**	**58,471**		**58,471**		**47,854**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**29,869**	**58,471**		**58,471**		**47,854**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**29,869**	**58,471**		**58,471**		**47,854**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**29,869**	**58,471**		**58,471**		**47,854**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**39,917**	**5,512**	**13.8%**	**5,512**	**13.8%**	**12,662**	**20.1%**	**(56.5%)**
National Government	29,865	5,359	17.9%	5,359	17.9%	11,373	24.1%	(52.9%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**29,865**	**5,359**	**17.9%**	**5,359**	**17.9%**	**11,373**	**24.1%**	**(52.9%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	10,052	152	1.5%	152	1.5%	1,289	8.1%	(88.2%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**39,917**	**5,512**	**13.8%**	**5,512**	**13.8%**	**12,662**	**20.1%**	**(56.5%)**
Governance and Administration	**3,350**	**140**	**4.2%**	**140**	**4.2%**	**-**	**-**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	3,350	134	4.0%	134	4.0%	-	-	(100.0%)
Corporate Services	-	6	-	6	-	-	-	(100.0%)
Community and Public Safety	**502**	**12**	**2.4%**	**12**	**2.4%**	**-**	**-**	**(100.0%)**
Community & Social Services	502	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	12	-	12	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**31,565**	**5,359**	**17.0%**	**5,359**	**17.0%**	**11,373**	**45.2%**	**(52.9%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	31,565	5,359	17.0%	5,359	17.0%	11,373	45.2%	(52.9%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**4,500**	**-**	**-**	**-**	**-**	**1,289**	**7.3%**	**(100.0%)**
Electricity	4,500	-	-	-	-	1,289	8.5%	(100.0%)
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**451,104**	**143,284**	**31.8%**	**143,284**	**31.8%**	**133,197**	**32.0%**	**7.6%**
Property rates, penalties and collection charges	107,667	15,087	14.0%	15,087	14.0%	9,948	20.8%	51.7%
Service charges	130,984	42,424	32.4%	42,424	32.4%	40,203	23.2%	5.5%
Other revenue	**16,348**	**9,681**	**59.2%**	**9,681**	**59.2%**	**7,137**	**55.1%**	**35.6%**
Government - operating	137,272	55,823	40.7%	55,823	40.7%	54,631	42.0%	2.2%
Government - capital	29,865	15,525	52.0%	15,525	52.0%	20,000	42.4%	(22.4%)
Interest	28,967	4,745	16.4%	4,745	16.4%	1,278	26.3%	271.3%
Dividends	-	-	-	-	-	-	-	-
Payments	**(391,618)**	**(139,206)**	**35.5%**	**(139,206)**	**35.5%**	**(120,033)**	**32.6%**	**16.0%**
Suppliers and employees	(390,873)	(139,141)	35.6%	(139,141)	35.6%	(119,888)	32.6%	16.1%
Finance charges	(745)	(65)	8.8%	(65)	8.8%	(146)	19.6%	(55.2%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**59,486**	**4,078**	**6.9%**	**4,078**	**6.9%**	**13,164**	**27.5%**	**(69.0%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(39,917)**	**(5,535)**	**13.9%**	**(5,535)**	**13.9%**	**(14,435)**	**30.6%**	**(61.7%)**
Capital assets	(39,917)	(5,535)	13.9%	(5,535)	13.9%	(14,435)	30.6%	(61.7%)
Net Cash from/(used) Investing Activities	**(39,917)**	**(5,535)**	**13.9%**	**(5,535)**	**13.9%**	**(14,435)**	**30.6%**	**(61.7%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(20,400)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(20,400)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(20,400)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(831)**	**(1,456)**	**175.1%**	**(1,456)**	**175.1%**	**(1,271)**	**(199.1%)**	**14.6%**
Cash/cash equivalents at the year begin:	1,899	1,899	100.0%	1,899	100.0%	4,092	324.6%	(53.6%)
Cash/cash equivalents at the year end:	**1,068**	**443**	**41.5%**	**443**	**41.5%**	**2,822**	**148.6%**	**(84.3%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7,965	10.8%	3,287	4.5%	1,707	2.3%	60,606	82.4%	73,565	9.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10,779	4.4%	6,880	2.8%	6,346	2.6%	221,588	90.2%	245,593	31.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,391	2.0%	1,078	1.6%	986	1.4%	64,708	94.9%	68,163	8.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4,317	1.1%	4,251	1.1%	4,212	1.1%	385,036	96.8%	397,816	50.7%	-	-	-	-
Total By Income Source	**24,452**	**3.1%**	**15,496**	**2.0%**	**13,251**	**1.7%**	**731,937**	**93.2%**	**785,137**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1,106	5.7%	828	4.2%	526	2.7%	17,082	87.4%	19,542	2.5%	-	-	-	-
Commercial	3,840	3.5%	2,384	2.2%	2,572	2.3%	100,688	92.0%	109,484	13.9%	-	-	-	-
Households	16,880	2.7%	10,894	1.7%	9,066	1.5%	587,371	94.1%	624,212	79.5%	-	-	-	-
Other	2,626	8.2%	1,391	4.4%	1,086	3.4%	26,796	84.0%	31,899	4.1%	-	-	-	-
Total By Customer Group	**24,452**	**3.1%**	**15,496**	**2.0%**	**13,251**	**1.7%**	**731,937**	**93.2%**	**785,137**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	8,848	100.0%	-	-	-	-	-	-	8,848	90.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	83	100.0%	-	-	-	-	-	-	83	.8%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	722	86.4%	109	13.0%	2	.3%	2	.3%	836	8.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**9,652**	**98.8%**	**109**	**1.1%**	**2**	**-**	**2**	**-**	**9,766**	**100.0%**

Contact Details

Municipal Manager	Ms Moakamela MI	015 780 6301
Financial Manager	Mr Mogano TJ	015 780 6317

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MARULENG (LIM335)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**207,005**	**75,296**	**36.4%**	**75,296**	**36.4%**	**66,004**	**37.4%**	**14.1%**
Property rates	68,757	14,615	21.3%	14,615	21.3%	18,030	35.2%	(18.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3,337	804	24.1%	804	24.1%	809	22.4%	(.5%)
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	371	69	18.6%	69	18.6%	63	18.6%	8.9%
Interest earned - external investments	6,500	1,302	20.0%	1,302	20.0%	1,627	30.4%	(20.0%)
Interest earned - outstanding debtors	5,757	29	.5%	29	.5%	24	11.4%	20.3%
Dividends received	-	-	-	-	-	-	-	-
Fines	371	30	8.2%	30	8.2%	10	2.9%	209.2%
Licences and permits	3,400	1,037	30.5%	1,037	30.5%	906	28.1%	14.4%
Agency services	2,185	156	7.1%	156	7.1%	477	20.4%	(67.3%)
Transfers recognised - operational	112,485	48,219	42.9%	48,219	42.9%	43,324	42.3%	11.3%
Other own revenue	3,842	9,034	235.1%	9,034	235.1%	734	41.6%	1,130.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**204,650**	**35,808**	**17.5%**	**35,808**	**17.5%**	**30,033**	**15.8%**	**19.2%**
Employee related costs	71,866	15,033	20.9%	15,033	20.9%	13,215	19.8%	13.8%
Remuneration of councillors	11,188	2,498	22.3%	2,498	22.3%	2,295	22.8%	8.9%
Debt impairment	24,500	-	-	-	-	-	-	-
Depreciation and asset impairment	27,589	-	-	-	-	-	-	-
Finance charges	80	-	-	-	-	-	-	-
Bulk purchases	1,567	-	-	-	-	232	16.4%	(100.0%)
Other Materials	3,549	-	-	-	-	572	15.4%	(100.0%)
Contracted services	10,660	2,710	25.4%	2,710	25.4%	1,993	23.9%	36.0%
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	51,178	15,567	30.4%	15,567	30.4%	11,726	29.8%	32.8%
Loss on disposal of PPE	2,474	-	-	-	-	-	-	-
Surplus/(Deficit)	**2,355**	**39,488**		**39,488**		**35,972**		
Transfers recognised - capital	26,337	5,883	22.3%	5,883	22.3%	8,123	29.8%	(27.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**28,692**	**45,370**		**45,370**		**44,095**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**28,692**	**45,370**		**45,370**		**44,095**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**28,692**	**45,370**		**45,370**		**44,095**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**28,692**	**45,370**		**45,370**		**44,095**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**102,750**	**16,055**	**15.6%**	**16,055**	**15.6%**	**8,123**	**8.5%**	**97.6%**
National Government	26,337	5,883	22.3%	5,883	22.3%	8,123	29.8%	(27.6%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**26,337**	**5,883**	**22.3%**	**5,883**	**22.3%**	**8,123**	**29.8%**	**(27.6%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	76,413	10,172	13.3%	10,172	13.3%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**102,750**	**16,055**	**15.6%**	**16,055**	**15.6%**	**8,123**	**8.5%**	**97.6%**
Governance and Administration	**19,080**	**210**	**1.1%**	**210**	**1.1%**	**-**	**-**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	19,080	-	-	-	-	-	-	-
Corporate Services	-	210	-	210	-	-	-	(100.0%)
Community and Public Safety	**27,720**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	1,900	-	-	-	-	-	-	-
Sport And Recreation	23,820	-	-	-	-	-	-	-
Public Safety	2,000	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**55,950**	**15,845**	**28.3%**	**15,845**	**28.3%**	**8,123**	**10.1%**	**95.0%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	55,950	15,845	28.3%	15,845	28.3%	8,123	10.1%	95.0%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**233,342**	**6,084**	**2.6%**	**6,084**	**2.6%**	**87,955**	**47.7%**	**(93.1%)**
Property rates, penalties and collection charges	68,757	2,708	3.9%	2,708	3.9%	8,169	21.5%	(66.8%)
Service charges	3,337	237	7.1%	237	7.1%	784	25.2%	(69.7%)
Other revenue	**10,170**	**2,558**	**25.2%**	**2,558**	**25.2%**	**20,119**	**247.0%**	**(87.3%)**
Government - operating	112,485	-	-	-	-	43,556	42.6%	(100.0%)
Government - capital	26,337	-	-	-	-	13,650	50.1%	(100.0%)
Interest	12,257	580	4.7%	580	4.7%	1,678	30.1%	(65.4%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(150,087)**	**(10,461)**	**7.0%**	**(10,461)**	**7.0%**	**(36,789)**	**29.7%**	**(71.6%)**
Suppliers and employees	(150,007)	(10,461)	7.0%	(10,461)	7.0%	(36,789)	29.7%	(71.6%)
Finance charges	(80)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**83,255**	**(4,377)**	**(5.3%)**	**(4,377)**	**(5.3%)**	**51,166**	**84.8%**	**(108.6%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(102,750)**	**(1,668)**	**1.6%**	**(1,668)**	**1.6%**	**(7,759)**	**8.1%**	**(78.5%)**
Capital assets	(102,750)	(1,668)	1.6%	(1,668)	1.6%	(7,759)	8.1%	(78.5%)
Net Cash from/(used) Investing Activities	**(102,750)**	**(1,668)**	**1.6%**	**(1,668)**	**1.6%**	**(7,759)**	**8.5%**	**(78.5%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(19,495)**	**(6,045)**	**31.0%**	**(6,045)**	**31.0%**	**43,407**	**(141.3%)**	**(113.9%)**
Cash/cash equivalents at the year begin:	82,825	-	-	-	-	111,829	136.2%	(100.0%)
Cash/cash equivalents at the year end:	**63,330**	**(6,045)**	**(9.5%)**	**(6,045)**	**(9.5%)**	**155,237**	**302.0%**	**(103.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	343	23.6%	229	15.8%	66	4.5%	815	56.1%	1,452	1.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6,284	8.6%	7,445	10.2%	3,543	4.8%	55,811	76.4%	73,083	89.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	32	13.4%	25	10.7%	12	5.2%	168	70.6%	238	.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	253	17.0%	159	10.7%	26	1.7%	1,050	70.6%	1,488	1.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	19	8.5%	19	8.5%	16	7.1%	167	75.9%	220	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	418	9.5%	-	-	4,000	90.5%	4,418	5.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	667	175.5%	(75)	(19.8%)	(134)	(35.1%)	(78)	(20.6%)	380	.5%	-	-	-	-
Total By Income Source	**7,598**	**9.3%**	**8,219**	**10.1%**	**3,530**	**4.3%**	**61,933**	**76.2%**	**81,280**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2,160	9.8%	1,873	8.5%	1,009	4.6%	17,067	77.2%	22,109	27.2%	-	-	-	-
Commercial	1,447	6.0%	2,147	8.9%	787	3.3%	19,802	81.9%	24,183	29.8%	-	-	-	-
Households	3,058	13.3%	3,102	13.5%	1,003	4.4%	15,828	68.8%	22,990	28.3%	-	-	-	-
Other	933	7.8%	1,098	9.1%	731	6.1%	9,236	77.0%	11,997	14.8%	-	-	-	-
Total By Customer Group	**7,598**	**9.3%**	**8,219**	**10.1%**	**3,530**	**4.3%**	**61,933**	**76.2%**	**81,280**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7	24.4%	-	-	-	-	20	75.6%	27	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**7**	**24.4%**	**-**	**-**	**-**	**-**	**20**	**75.6%**	**27**	**100.0%**

Contact Details

Municipal Manager	Mr Sutane Lethole	015 793 2409
Financial Manager	Ms Fortunate Sekgobela	015 793 2409

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOPANI (DC33)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**1,198,628**	**410,087**	**34.2%**	**410,087**	**34.2%**	**321,272**	**31.3%**	**27.6%**
Property rates	-	-		-		-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	176,775	67,797	38.4%	67,797	38.4%	32,815	16.2%	106.6%
Service charges - sanitation revenue	36,518	8,425	23.1%	8,425	23.1%	5,402	15.2%	56.0%
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	1,000	67	6.7%	67	6.7%	34	16.9%	98.7%
Rental of facilities and equipment	-	-	-	-	-	-	-	-
Interest earned - external investments	6,500	1,480	22.8%	1,480	22.8%	845	8.2%	75.2%
Interest earned - outstanding debtors	31,581	2,261	7.2%	2,261	7.2%	3,837	-	(41.1%)
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	858,918	282,266	32.9%	282,266	32.9%	277,654	35.7%	1.7%
Other own revenue	87,336	47,790	54.7%	47,790	54.7%	686	81.7%	6,863.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**1,224,870**	**152,508**	**12.5%**	**152,508**	**12.5%**	**120,642**	**11.7%**	**26.4%**
Employee related costs	411,623	93,969	22.8%	93,969	22.8%	84,318	21.9%	11.4%
Remuneration of councillors	12,308	3,121	25.4%	3,121	25.4%	2,962	34.8%	5.4%
Debt impairment	24,122	-	-	-	-	-	-	-
Depreciation and asset impairment	184,688	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	272,840	3,840	1.4%	3,840	1.4%	600	.4%	539.7%
Other Materials	96,469	13,082	13.6%	13,082	13.6%	10,206	11.5%	28.2%
Contracted services	18,377	5,335	29.0%	5,335	29.0%	9,635	81.1%	(44.6%)
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	204,444	33,161	16.2%	33,161	16.2%	12,921	7.2%	156.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(26,242)**	**257,579**		**257,579**		**200,630**		
Transfers recognised - capital	553,699	26,090	4.7%	26,090	4.7%	6,018	1.1%	333.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**527,457**	**283,669**		**283,669**		**206,648**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**527,457**	**283,669**		**283,669**		**206,648**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**527,457**	**283,669**		**283,669**		**206,648**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**527,457**	**283,669**		**283,669**		**206,648**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**581,459**	**59,081**	**10.2%**	**59,081**	**10.2%**	**11,558**	**1.8%**	**411.2%**
National Government	553,699	59,034	10.7%	59,034	10.7%	11,211	2.0%	426.6%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**553,699**	**59,034**	**10.7%**	**59,034**	**10.7%**	**11,211**	**2.0%**	**426.6%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	27,760	47	.2%	47	.2%	347	.4%	(86.4%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**581,459**	**59,081**	**10.2%**	**59,081**	**10.2%**	**11,558**	**1.8%**	**411.2%**
Governance and Administration	**8,560**	**47**	**.6%**	**47**	**.6%**	**347**	**2.0%**	**(86.4%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	8,560	47	.6%	47	.6%	347	3.6%	(86.4%)
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**19,200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	19,200	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**553,699**	**59,034**	**10.7%**	**59,034**	**10.7%**	**11,211**	**1.9%**	**426.6%**
Electricity	-	-	-	-	-	-	-	-
Water	488,699	59,034	12.1%	59,034	12.1%	11,211	2.1%	426.6%
Waste Water Management	65,000	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**1,752,327**	**493,438**	**28.2%**	**493,438**	**28.2%**	**318,626**	**23.7%**	**54.9%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	214,293	43	-	43	-	38	-	12.6%
Other revenue	**87,336**	**55,427**	**63.5%**	**55,427**	**63.5%**	**4,315**	**414.9%**	**1,184.6%**
Government - operating	858,918	354,083	41.2%	354,083	41.2%	277,580	35.7%	27.6%
Government - capital	553,699	82,580	14.9%	82,580	14.9%	35,987	6.4%	129.5%
Interest	38,081	1,304	3.4%	1,304	3.4%	705	8.5%	84.9%
Dividends	-	-	-	-	-	-	-	-
Payments	**(1,016,060)**	**(191,913)**	**18.9%**	**(191,913)**	**18.9%**	**(182,890)**	**26.1%**	**4.9%**
Suppliers and employees	(1,016,060)	(191,913)	18.9%	(191,913)	18.9%	(182,890)	26.1%	4.9%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**736,267**	**301,525**	**41.0%**	**301,525**	**41.0%**	**135,736**	**21.1%**	**122.1%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(615,241)**	**(34,092)**	**5.5%**	**(34,092)**	**5.5%**	**(41,164)**	**6.4%**	**(17.2%)**
Capital assets	(615,241)	(34,092)	5.5%	(34,092)	5.5%	(41,164)	6.4%	(17.2%)
Net Cash from/(used) Investing Activities	**(615,241)**	**(34,092)**	**5.5%**	**(34,092)**	**5.5%**	**(41,164)**	**6.4%**	**(17.2%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**121,026**	**267,433**	**221.0%**	**267,433**	**221.0%**	**94,572**	**2,400.4%**	**182.8%**
Cash/cash equivalents at the year begin:	7,752	131,298	1,693.6%	131,298	1,693.6%	7,752	-	1,593.6%
Cash/cash equivalents at the year end:	**128,778**	**398,732**	**309.6%**	**398,732**	**309.6%**	**102,325**	**2,597.2%**	**289.7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14,952	2.9%	24,792	4.7%	7,861	1.5%	476,691	90.9%	524,297	84.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2,273	2.3%	1,545	1.6%	1,366	1.4%	93,412	94.7%	98,595	15.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**17,225**	**2.8%**	**26,337**	**4.2%**	**9,227**	**1.5%**	**570,103**	**91.5%**	**622,892**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1,302	5.7%	974	4.2%	620	2.7%	20,106	87.4%	23,002	3.7%	-	-	-	-
Commercial	2,048	2.5%	1,674	2.1%	1,466	1.8%	75,200	93.5%	80,388	12.9%	-	-	-	-
Households	9,004	2.0%	7,648	1.7%	5,169	1.1%	437,447	95.2%	459,268	73.7%	-	-	-	-
Other	4,871	8.1%	16,041	26.6%	1,973	3.3%	37,350	62.0%	60,234	9.7%	-	-	-	-
Total By Customer Group	**17,225**	**2.8%**	**26,337**	**4.2%**	**9,227**	**1.5%**	**570,103**	**91.5%**	**622,892**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	17,146	1.9%	16,710	1.9%	19,656	2.2%	829,446	93.9%	882,959	87.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	82,621	67.4%	30,104	24.6%	9,841	8.0%	-	-	122,566	12.2%
Total	**99,767**	**9.9%**	**46,815**	**4.7%**	**29,497**	**2.9%**	**829,446**	**82.5%**	**1,005,525**	**100.0%**

Contact Details

Municipal Manager	Mr Selemo Republic Monakedi	015 811 6300
Financial Manager	Mr Kgatla Quiet	015 811 6300

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MUSINA (LIM341)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**286,676**	**98,114**	**34.2%**	**98,114**	**34.2%**	**78,001**	**26.3%**	**25.8%**
Property rates	19,129	3,989	20.9%	3,989	20.9%	3,491	20.1%	14.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	96,760	28,942	29.9%	28,942	29.9%	19,349	18.6%	49.6%
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	14,829	2,918	19.7%	2,918	19.7%	3,013	20.3%	(3.2%)
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	594	69	11.6%	69	11.6%	139	23.6%	(50.3%)
Interest earned - external investments	821	52	6.4%	52	6.4%	50	5.3%	3.5%
Interest earned - outstanding debtors	1,038	-	-	-	-	180	9.1%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	2,237	253	11.3%	253	11.3%	708	37.2%	(64.3%)
Licences and permits	5,292	399	7.5%	399	7.5%	1,230	30.7%	(67.6%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	126,955	51,350	40.4%	51,350	40.4%	45,138	39.4%	13.8%
Other own revenue	2,508	8,668	345.6%	8,668	345.6%	3,776	135.6%	129.6%
Gains on disposal of PPE	16,513	1,474	8.9%	1,474	8.9%	927	2.8%	59.0%
Operating Expenditure	**286,676**	**116,817**	**40.7%**	**116,817**	**40.7%**	**112,321**	**37.9%**	**4.0%**
Employee related costs	120,700	31,543	26.1%	31,543	26.1%	32,648	31.2%	(3.4%)
Remuneration of councillors	10,460	2,475	23.7%	2,475	23.7%	2,253	23.8%	9.8%
Debt impairment	619	-	-	-	-	-	-	-
Depreciation and asset impairment	28,500	-	-	-	-	-	-	-
Finance charges	2,800	-	-	-	-	-	-	-
Bulk purchases	76,942	48,584	63.1%	48,584	63.1%	36,959	51.3%	31.5%
Other Materials	7,000	-	-	-	-	-	-	-
Contracted services	13,500	4,383	32.5%	4,383	32.5%	5,714	29.5%	(23.3%)
Transfers and grants	3,686	-	-	-	-	-	-	-
Other expenditure	22,469	29,832	132.8%	29,832	132.8%	34,747	72.4%	(14.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**-**	**(18,703)**		**(18,703)**		**(34,320)**		
Transfers recognised - capital	43,492	17,286	39.7%	17,286	39.7%	18,144	38.2%	(4.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**43,492**	**(1,417)**		**(1,417)**		**(16,175)**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**43,492**	**(1,417)**		**(1,417)**		**(16,175)**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**43,492**	**(1,417)**		**(1,417)**		**(16,175)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**43,492**	**(1,417)**		**(1,417)**		**(16,175)**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**43,492**	**2,208**	**5.1%**	**2,208**	**5.1%**	**2,530**	**5.3%**	**(12.7%)**
National Government	43,492	2,208	5.1%	2,208	5.1%	2,530	8.6%	(12.7%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**43,492**	**2,208**	**5.1%**	**2,208**	**5.1%**	**2,530**	**5.3%**	**(12.7%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**43,492**	**2,208**	**5.1%**	**2,208**	**5.1%**	**2,530**	**5.3%**	**(12.7%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**13,173**	**-**	**-**	**-**	**-**	**877**	**8.3%**	**(100.0%)**
Community & Social Services	6,173	-	-	-	-	747	10.7%	(100.0%)
Sport And Recreation	7,000	-	-	-	-	130	3.6%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12,008**	**410**	**3.4%**	**410**	**3.4%**	**1,653**	**8.8%**	**(75.2%)**
Planning and Development	4,000	410	10.3%	410	10.3%	1,653	18.6%	(75.2%)
Road Transport	8,008	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**18,311**	**1,798**	**9.8%**	**1,798**	**9.8%**	**-**	**-**	**(100.0%)**
Electricity	15,000	1,798	12.0%	1,798	12.0%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	3,311	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**291,285**	**20,619**	**7.1%**	**20,619**	**7.1%**	**95,219**	**33.2%**	**(78.3%)**
Property rates, penalties and collection charges	15,303	1,333	8.7%	1,333	8.7%	3,491	23.9%	(61.8%)
Service charges	89,271	10,596	11.9%	10,596	11.9%	22,362	22.4%	(52.6%)
Other revenue	**14,777**	**6,510**	**44.1%**	**6,510**	**44.1%**	**5,205**	**66.7%**	**25.1%**
Government - operating	126,955	2,160	1.7%	2,160	1.7%	50,138	43.8%	(95.7%)
Government - capital	43,492	-	-	-	-	13,792	29.1%	(100.0%)
Interest	1,487	19	1.3%	19	1.3%	231	9.4%	(91.6%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(254,396)**	**(18,483)**	**7.3%**	**(18,483)**	**7.3%**	**(112,441)**	**43.7%**	**(83.6%)**
Suppliers and employees	(247,910)	(18,483)	7.5%	(18,483)	7.5%	(112,321)	44.5%	(83.5%)
Finance charges	(2,800)	-	-	-	-	(121)	6.6%	(100.0%)
Transfers and grants	(3,686)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**36,890**	**2,136**	**5.8%**	**2,136**	**5.8%**	**(17,223)**	**(58.8%)**	**(112.4%)**
Cash Flow from Investing Activities								
Receipts	**14,032**	**267**	**1.9%**	**267**	**1.9%**	**927**	**3.3%**	**(71.2%)**
Proceeds on disposal of PPE	14,032	267	1.9%	267	1.9%	927	3.3%	(71.2%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(43,492)**	**(575)**	**1.3%**	**(575)**	**1.3%**	**(2,731)**	**5.8%**	**(78.9%)**
Capital assets	(43,492)	(575)	1.3%	(575)	1.3%	(2,731)	5.8%	(78.9%)
Net Cash from/(used) Investing Activities	**(29,460)**	**(308)**	**1.0%**	**(308)**	**1.0%**	**(1,804)**	**9.3%**	**(82.9%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(7,000)**	**-**	**-**	**-**	**-**	**(3,532)**	**32.8%**	**(100.0%)**
Repayment of borrowing	(7,000)	-	-	-	-	(3,532)	32.8%	(100.0%)
Net Cash from/(used) Financing Activities	**(7,000)**	**-**	**-**	**-**	**-**	**(3,532)**	**33.3%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**430**	**1,828**	**425.5%**	**1,828**	**425.5%**	**(22,558)**	**2,937.2%**	**(108.1%)**
Cash/cash equivalents at the year begin:	833	-	-	-	-	1,083	37.8%	(100.0%)
Cash/cash equivalents at the year end:	**1,263**	**1,828**	**144.8%**	**1,828**	**144.8%**	**(21,475)**	**(1,025.1%)**	**(108.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1,222	8.7%	818	5.9%	502	3.6%	11,432	81.8%	13,973	18.1%	-	-	1,018	7.0%
Receivables from Non-exchange Transactions - Property Rates	1,315	3.0%	854	2.0%	813	1.9%	40,175	93.1%	43,157	56.0%	-	-	1,689	4.0%
Receivables from Exchange Transactions - Waste Water Management	703	100.0%	-	-	-	-	-	-	703	9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	670	7.2%	482	5.2%	444	4.8%	7,723	82.9%	9,319	12.1%	-	-	2,477	27.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	369	3.7%	135	1.4%	2,816	28.4%	6,583	66.5%	9,903	12.9%	-	-	20,817	210.0%
Total By Income Source	**4,279**	**5.6%**	**2,287**	**3.0%**	**4,575**	**5.9%**	**65,913**	**85.5%**	**77,055**	**100.0%**	**-**	**-**	**26,000**	**34.0%**
Debtors Age Analysis By Customer Group														
Organs of State	213	3.7%	245	4.3%	232	4.1%	4,999	87.9%	5,688	7.4%	-	-	867	15.0%
Commercial	723	4.3%	373	2.2%	267	1.6%	15,644	92.0%	17,008	22.1%	-	-	6,202	37.0%
Households	1,578	6.9%	919	4.0%	2,915	12.7%	17,570	76.5%	22,982	29.8%	-	-	11,680	51.0%
Other	1,765	5.6%	750	2.4%	1,161	3.7%	27,700	88.3%	31,376	40.7%	-	-	7,250	23.0%
Total By Customer Group	**4,279**	**5.6%**	**2,287**	**3.0%**	**4,575**	**5.9%**	**65,913**	**85.5%**	**77,055**	**100.0%**	**-**	**-**	**26,000**	**34.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5,641	4.3%	13,184	10.2%	7,247	5.6%	103,636	79.9%	129,707	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**5,641**	**4.3%**	**13,184**	**10.2%**	**7,247**	**5.6%**	**103,636**	**79.9%**	**129,707**	**100.0%**

Contact Details

Municipal Manager	Mr Thovhedzo Nathaniel Tshiwanammbi	015 534 6116
Financial Manager	Ms Vhutshilo Jane Tshikundamalema	015 534 6212

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THULAMELA (LIM343)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**706,907**	**62,255**	**8.8%**	**62,255**	**8.8%**	**196,472**	**25.1%**	**(68.3%)**
Property rates	70,695	15,147	21.4%	15,147	21.4%	11,963	14.4%	26.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	52,750	16,409	31.1%	16,409	31.1%	12,830	43.3%	27.9%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3,000	213	7.1%	213	7.1%	240	24.0%	(11.4%)
Interest earned - external investments	50,000	6,468	12.9%	6,468	12.9%	7,335	19.3%	(11.8%)
Interest earned - outstanding debtors	28,000	5,897	21.1%	5,897	21.1%	5,063	15.8%	16.5%
Dividends received	-	-	-	-	-	-	-	-
Fines	17,530	1,810	10.3%	1,810	10.3%	147	1.6%	1,131.1%
Licences and permits	16,000	4,321	27.0%	4,321	27.0%	2,451	15.3%	76.3%
Agency services	8,000	253	3.2%	253	3.2%	-	-	(100.0%)
Transfers recognised - operational	435,845	8,838	2.0%	8,838	2.0%	153,722	37.7%	(94.3%)
Other own revenue	23,087	2,900	12.6%	2,900	12.6%	2,721	2.2%	6.6%
Gains on disposal of PPE	2,000	-	-	-	-	-	-	-
Operating Expenditure	**619,252**	**108,138**	**17.5%**	**108,138**	**17.5%**	**95,019**	**15.0%**	**13.8%**
Employee related costs	268,452	63,483	23.6%	63,483	23.6%	59,038	22.2%	7.5%
Remuneration of councillors	31,545	7,224	22.9%	7,224	22.9%	6,528	23.7%	10.7%
Debt impairment	70,000	-	-	-	-	-	-	-
Depreciation and asset impairment	50,000	-	-	-	-	-	-	-
Finance charges	660	16	2.4%	16	2.4%	32	5.1%	(50.4%)
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-
Contracted services	3,100	553	17.8%	553	17.8%	345	2.6%	60.3%
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	195,494	36,863	18.9%	36,863	18.9%	29,075	14.6%	26.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**87,655**	**(45,883)**		**(45,883)**		**101,453**		
Transfers recognised - capital	114,323	18,755	16.4%	18,755	16.4%	28,560	28.2%	(34.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**201,978**	**(27,128)**		**(27,128)**		**130,014**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**201,978**	**(27,128)**		**(27,128)**		**130,014**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**201,978**	**(27,128)**		**(27,128)**		**130,014**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**201,978**	**(27,128)**		**(27,128)**		**130,014**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**201,978**	**18,997**	**9.4%**	**18,997**	**9.4%**	**31,884**	**12.6%**	**(40.4%)**
National Government	114,323	10,949	9.6%	10,949	9.6%	19,827	19.6%	(44.8%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**114,323**	**10,949**	**9.6%**	**10,949**	**9.6%**	**19,827**	**19.6%**	**(44.8%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	87,655	8,048	9.2%	8,048	9.2%	12,057	8.0%	(33.3%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**201,978**	**18,997**	**9.4%**	**18,997**	**9.4%**	**31,884**	**12.6%**	**(40.4%)**
Governance and Administration	**2,046**	**13**	**.6%**	**13**	**.6%**	**-**	**-**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	2,046	-	-	-	-	-	-	-
Corporate Services	-	13	-	13	-	-	-	(100.0%)
Community and Public Safety	**60,910**	**7,837**	**12.9%**	**7,837**	**12.9%**	**5,452**	**8.8%**	**43.7%**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	41,000	6,296	15.4%	6,296	15.4%	5,365	12.1%	17.4%
Public Safety	2,400	-	-	-	-	-	-	-
Housing	17,510	1,540	8.8%	1,540	8.8%	87	.7%	1,676.4%
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**132,223**	**10,503**	**7.9%**	**10,503**	**7.9%**	**26,432**	**15.6%**	**(60.3%)**
Planning and Development	11,523	198	1.7%	198	1.7%	-	-	(100.0%)
Road Transport	120,700	10,305	8.5%	10,305	8.5%	26,432	16.5%	(61.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**6,800**	**644**	**9.5%**	**644**	**9.5%**	**-**	**-**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	6,800	644	9.5%	644	9.5%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**768,508**	**246,686**	**32.1%**	**246,686**	**32.1%**	**298,772**	**42.4%**	**(17.4%)**
Property rates, penalties and collection charges	35,347	7,274	20.6%	7,274	20.6%	6,502	11.2%	11.9%
Service charges	26,375	5,902	22.4%	5,902	22.4%	5,505	13.1%	7.2%
Other revenue	**88,617**	**15,335**	**17.3%**	**15,335**	**17.3%**	**82,669**	**200.6%**	**(81.5%)**
Government - operating	435,845	167,087	38.3%	167,087	38.3%	155,368	38.1%	7.5%
Government - capital	114,323	44,225	38.7%	44,225	38.7%	40,900	40.4%	8.1%
Interest	68,000	6,863	10.1%	6,863	10.1%	7,829	14.5%	(12.3%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(496,931)**	**(140,604)**	**28.3%**	**(140,604)**	**28.3%**	**(142,038)**	**28.0%**	**(1.0%)**
Suppliers and employees	(496,271)	(140,588)	28.3%	(140,588)	28.3%	(141,941)	28.0%	(1.0%)
Finance charges	(660)	(16)	2.4%	(16)	2.4%	(97)	15.3%	(83.6%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**271,577**	**106,082**	**39.1%**	**106,082**	**39.1%**	**156,734**	**79.3%**	**(32.3%)**
Cash Flow from Investing Activities								
Receipts	**(140,470)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	2,000	-	-	-	-	-	-	-
Decrease in non-current debtors	(142,470)	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(199,689)**	**(18,997)**	**9.5%**	**(18,997)**	**9.5%**	**(31,884)**	**12.6%**	**(40.4%)**
Capital assets	(199,689)	(18,997)	9.5%	(18,997)	9.5%	(31,884)	12.6%	(40.4%)
Net Cash from/(used) Investing Activities	**(340,159)**	**(18,997)**	**5.6%**	**(18,997)**	**5.6%**	**(31,884)**	**12.8%**	**(40.4%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(68,582)**	**87,085**	**(127.0%)**	**87,085**	**(127.0%)**	**124,850**	**(232.3%)**	**(30.2%)**
Cash/cash equivalents at the year begin:	488,345	488,345	100.0%	488,345	100.0%	415,488	194.2%	17.5%
Cash/cash equivalents at the year end:	**419,763**	**575,430**	**137.1%**	**575,430**	**137.1%**	**540,339**	**337.2%**	**6.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5,008	5.2%	3,372	3.5%	2,677	2.8%	85,299	88.5%	96,356	21.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,719	3.4%	1,405	2.8%	1,312	2.6%	45,401	91.1%	49,837	11.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	41	15.3%	18	6.8%	16	6.0%	193	71.9%	269	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	1,984	2.5%	1,960	2.4%	1,938	2.4%	74,520	92.7%	80,402	18.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(778)	(.4%)	(2,274)	(1.0%)	279	.1%	223,446	101.3%	220,673	49.3%	-	-	-	-
Total By Income Source	**7,974**	**1.8%**	**4,481**	**1.0%**	**6,222**	**1.4%**	**428,859**	**95.8%**	**447,536**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	875	7.4%	(866)	(7.3%)	647	5.5%	11,203	94.5%	11,858	2.6%	-	-	-	-
Commercial	2,815	4.1%	1,854	2.7%	1,387	2.0%	61,945	91.1%	68,001	15.2%	-	-	-	-
Households	4,284	1.2%	3,493	1.0%	4,189	1.1%	355,710	96.7%	367,677	82.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**7,974**	**1.8%**	**4,481**	**1.0%**	**6,222**	**1.4%**	**428,859**	**95.8%**	**447,536**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1,427	100.0%	-	-	-	-	-	-	1,427	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1,427**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1,427**	**100.0%**

Contact Details

Municipal Manager	Mr H E Maluleke	015 962 7588
Financial Manager	Mr M M Tshivule	015 962 7515

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHADO (LIM344)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**836,001**	**231,051**	**27.6%**	**231,051**	**27.6%**	**252,434**	**31.4%**	**(8.5%)**
Property rates	55,915	5,751	10.3%	5,751	10.3%	12,848	23.0%	(55.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	339,142	77,046	22.7%	77,046	22.7%	86,334	27.2%	(10.8%)
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	10,552	2,284	21.6%	2,284	21.6%	3,249	32.4%	(29.7%)
Service charges - other	-	-	-	-	-	1,051	-	(100.0%)
Rental of facilities and equipment	529	546	103.3%	546	103.3%	96	19.2%	467.4%
Interest earned - external investments	5,613	1,121	20.0%	1,121	20.0%	1,604	30.1%	(30.2%)
Interest earned - outstanding debtors	14,454	4,763	33.0%	4,763	33.0%	6,992	50.9%	(31.9%)
Dividends received	-	-	-	-	-	-	-	-
Fines	1,989	385	19.4%	385	19.4%	468	24.8%	(17.7%)
Licences and permits	13,234	1,302	9.8%	1,302	9.8%	2,018	16.1%	(35.5%)
Agency services	58,101	-	-	-	-	1,611	2.9%	(100.0%)
Transfers recognised - operational	321,473	134,256	41.8%	134,256	41.8%	124,187	41.4%	8.1%
Other own revenue	15,000	3,598	24.0%	3,598	24.0%	11,975	39.2%	(70.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**813,705**	**134,222**	**16.5%**	**134,222**	**16.5%**	**134,729**	**16.0%**	**(.4%)**
Employee related costs	261,549	58,702	22.4%	58,702	22.4%	60,873	21.5%	(3.6%)
Remuneration of councillors	27,775	6,354	22.9%	6,354	22.9%	5,835	22.5%	8.9%
Debt impairment	66,063	-	-	-	-	108	1.1%	(100.0%)
Depreciation and asset impairment	79,893	-	-	-	-	-	-	-
Finance charges	13,102	-	-	-	-	-	-	-
Bulk purchases	154,909	16,942	10.9%	16,942	10.9%	37,471	17.6%	(54.8%)
Other Materials	3,838	5	.1%	5	.1%	-	-	(100.0%)
Contracted services	58,638	3,188	5.4%	3,188	5.4%	6,610	60.1%	(51.8%)
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	147,936	49,031	33.1%	49,031	33.1%	23,832	12.5%	105.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**22,296**	**96,830**		**96,830**		**117,705**		
Transfers recognised - capital	104,645	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**126,941**	**96,830**		**96,830**		**117,705**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**126,941**	**96,830**		**96,830**		**117,705**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**126,941**	**96,830**		**96,830**		**117,705**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**126,941**	**96,830**		**96,830**		**117,705**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**162,639**	**23,717**	**14.6%**	**23,717**	**14.6%**	**57,277**	**35.0%**	**(58.6%)**
National Government	102,423	23,503	22.9%	23,503	22.9%	47,497	41.5%	(50.5%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**102,423**	**23,503**	**22.9%**	**23,503**	**22.9%**	**47,497**	**41.5%**	**(50.5%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	60,216	214	.4%	214	.4%	9,781	19.8%	(97.8%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**162,639**	**23,717**	**14.6%**	**23,717**	**14.6%**	**57,277**	**35.0%**	**(58.6%)**
Governance and Administration	**5,900**	**183**	**3.1%**	**183**	**3.1%**	**1,121**	**25.8%**	**(83.7%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	5,900	-	-	-	-	1,121	25.8%	(100.0%)
Corporate Services	-	183	-	183	-	-	-	(100.0%)
Community and Public Safety	**15,266**	**-**	**-**	**-**	**-**	**665**	**28.0%**	**(100.0%)**
Community & Social Services	15,266	-	-	-	-	665	28.0%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**93,910**	**23,503**	**25.0%**	**23,503**	**25.0%**	**33,821**	**34.3%**	**(30.5%)**
Planning and Development	3,700	-	-	-	-	41	.4%	(100.0%)
Road Transport	90,210	23,503	26.1%	23,503	26.1%	33,780	38.0%	(30.4%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**47,563**	**31**	**.1%**	**31**	**.1%**	**21,629**	**40.3%**	**(99.9%)**
Electricity	46,063	31	.1%	31	.1%	21,629	40.3%	(99.9%)
Water	1,500	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**42**	**.9%**	**(100.0%)**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**940,646**	**276,988**	**29.4%**	**276,988**	**29.4%**	**303,571**	**31.0%**	**(8.8%)**
Property rates, penalties and collection charges	55,915	5,751	10.3%	5,751	10.3%	12,848	11.1%	(55.2%)
Service charges	349,694	79,329	22.7%	79,329	22.7%	64,183	19.6%	23.6%
Other revenue	**88,852**	**5,521**	**6.2%**	**5,521**	**6.2%**	**52,212**	**51.8%**	**(89.4%)**
Government - operating	321,474	134,566	41.9%	134,566	41.9%	124,187	41.4%	8.4%
Government - capital	104,645	45,937	43.9%	45,937	43.9%	38,332	33.0%	19.8%
Interest	20,067	5,884	29.3%	5,884	29.3%	11,809	62.0%	(50.2%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(667,749)**	**(161,986)**	**24.3%**	**(161,986)**	**24.3%**	**(105,805)**	**14.4%**	**53.1%**
Suppliers and employees	(654,647)	(161,985)	24.7%	(161,985)	24.7%	(105,805)	14.6%	53.1%
Finance charges	(13,102)	(1)	-	(1)	-	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**272,897**	**115,002**	**42.1%**	**115,002**	**42.1%**	**197,766**	**81.1%**	**(41.8%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(162,639)**	**(23,792)**	**14.6%**	**(23,792)**	**14.6%**	**(21,979)**	**13.7%**	**8.3%**
Capital assets	(162,639)	(23,792)	14.6%	(23,792)	14.6%	(21,979)	13.7%	8.3%
Net Cash from/(used) Investing Activities	**(162,639)**	**(23,792)**	**14.6%**	**(23,792)**	**14.6%**	**(21,979)**	**13.7%**	**8.3%**
Cash Flow from Financing Activities								
Receipts	**0**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	0	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**(894)**	**-**	**(100.0%)**
Repayment of borrowing	-	-	-	-	-	(894)	-	(100.0%)
Net Cash from/(used) Financing Activities	**0**	**-**	**-**	**-**	**-**	**(894)**	**(44,718,700.0%)**	**(100.0%)**
Net Increase/(Decrease) in cash held	**110,258**	**91,210**	**82.7%**	**91,210**	**82.7%**	**174,893**	**210.5%**	**(47.8%)**
Cash/cash equivalents at the year begin:	115,918	103,304	89.1%	103,304	89.1%	101,374	87.5%	1.9%
Cash/cash equivalents at the year end:	**226,175**	**194,514**	**86.0%**	**194,514**	**86.0%**	**276,267**	**138.8%**	**(29.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	149	.2%	18,840	26.1%	3,576	5.0%	49,530	68.7%	72,095	34.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	2,442	3.7%	1,380	2.1%	62,340	94.2%	66,161	31.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	577	4.3%	438	3.3%	12,366	92.4%	13,380	6.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(743)	(1.2%)	4,560	7.6%	1,872	3.1%	53,980	90.5%	59,669	28.2%	-	-	-	-
Total By Income Source	**(594)**	**(.3%)**	**26,419**	**12.5%**	**7,266**	**3.4%**	**178,215**	**84.3%**	**211,305**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	2,534	6.0%	2,091	4.9%	37,841	89.1%	42,467	20.1%	-	-	-	-
Commercial	(297)	(.7%)	12,967	29.5%	1,639	3.7%	29,600	67.4%	43,909	20.8%	-	-	-	-
Households	(239)	(.3%)	5,599	6.2%	2,156	2.4%	82,164	91.6%	89,681	42.4%	-	-	-	-
Other	(59)	(.2%)	5,319	15.1%	1,380	3.9%	28,609	81.2%	35,249	16.7%	-	-	-	-
Total By Customer Group	**(594)**	**(.3%)**	**26,419**	**12.5%**	**7,266**	**3.4%**	**178,215**	**84.3%**	**211,305**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	16,942	100.0%	-	-	-	-	-	-	16,942	94.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	905	100.0%	-	-	-	-	-	-	905	5.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	**17,846**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**17,846**	**100.0%**

Contact Details

Municipal Manager	Mr NF Tshivhengwa	015 519 3003
Financial Manager	Mr N.G Raliphada	015 519 3056

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: COLLINS CHABANE (LIM345)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**368,260**	**14,036**	**3.8%**	**14,036**	**3.8%**	**135,149**	**39.2%**	**(89.6%)**
Property rates	15,416	6,181	40.1%	6,181	40.1%	3,499	31.8%	76.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4,617	-	-	-	-	427	8.9%	(100.0%)
Service charges - other	-	819	-	819	-	238	-	243.6%
Rental of facilities and equipment	93	29	30.9%	29	30.9%	-	-	(100.0%)
Interest earned - external investments	4,160	2,697	64.8%	2,697	64.8%	2,108	95.8%	27.9%
Interest earned - outstanding debtors	2,819	200	7.1%	200	7.1%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	167	-	-	-	-	-	-	-
Licences and permits	5,530	3,711	67.1%	3,711	67.1%	1,563	37.2%	137.4%
Agency services	3,034	-	-	-	-	-	-	-
Transfers recognised - operational	330,547	-	-	-	-	127,313	41.1%	(100.0%)
Other own revenue	1,710	399	23.3%	399	23.3%	-	-	(100.0%)
Gains on disposal of PPE	167	-	-	-	-	-	-	-
Operating Expenditure	**248,118**	**43,676**	**17.6%**	**43,676**	**17.6%**	**37,004**	**13.9%**	**18.0%**
Employee related costs	78,959	17,465	22.1%	17,465	22.1%	16,014	14.1%	9.1%
Remuneration of councillors	26,395	6,120	23.2%	6,120	23.2%	5,065	16.8%	20.8%
Debt impairment	10,016	-	-	-	-	-	-	-
Depreciation and asset impairment	14,244	-	-	-	-	-	-	-
Finance charges	412	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	4,021	680	16.9%	680	16.9%	628	12.5%	8.2%
Contracted services	26,516	8,952	33.8%	8,952	33.8%	4,867	25.8%	83.9%
Transfers and grants	-	1,028	-	1,028	-	-	-	(100.0%)
Other expenditure	87,555	9,431	10.8%	9,431	10.8%	10,430	25.3%	(9.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**120,142**	**(29,640)**		**(29,640)**		**98,144**		
Transfers recognised - capital	100,350	168,893	168.3%	168,893	168.3%	11,436	10.7%	1,376.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**220,492**	**139,253**		**139,253**		**109,580**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**220,492**	**139,253**		**139,253**		**109,580**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**220,492**	**139,253**		**139,253**		**109,580**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**220,492**	**139,253**		**139,253**		**109,580**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**210,294**	**-**	**-**	**-**	**-**	**37,570**	**28.5%**	**(100.0%)**
National Government	100,350	-	-	-	-	29,733	27.9%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**100,350**	**-**	**-**	**-**	**-**	**29,733**	**27.9%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	109,944	-	-	-	-	7,838	31.4%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**210,294**	**-**	**-**	**-**	**-**	**37,570**	**28.5%**	**(100.0%)**
Governance and Administration	**32,270**	**-**	**-**	**-**	**-**	**86**	**1.3%**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	32,270	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	86	17.1%	(100.0%)
Community and Public Safety	**40,800**	**-**	**-**	**-**	**-**	**2,862**	**75.3%**	**(100.0%)**
Community & Social Services	29,300	-	-	-	-	-	-	-
Sport And Recreation	11,500	-	-	-	-	2,862	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**93,224**	**-**	**-**	**-**	**-**	**32,996**	**38.5%**	**(100.0%)**
Planning and Development	800	-	-	-	-	-	-	-
Road Transport	92,424	-	-	-	-	32,996	39.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**44,000**	**-**	**-**	**-**	**-**	**1,626**	**7.7%**	**(100.0%)**
Electricity	26,000	-	-	-	-	1,626	9.0%	(100.0%)
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	18,000	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**461,502**	**182,110**	**39.5%**	**182,110**	**39.5%**	**198,422**	**44.8%**	**(8.2%)**
Property rates, penalties and collection charges	8,479	6,181	72.9%	6,181	72.9%	136	1.7%	4,443.4%
Service charges	2,539	-	-	-	-	11	3%	(100.0%)
Other revenue	**10,608**	**4,139**	**39.0%**	**4,139**	**39.0%**	**15,686**	**124.7%**	**(73.6%)**
Government - operating	330,547	-	-	-	-	129,552	41.8%	(100.0%)
Government - capital	100,350	168,893	168.3%	168,893	168.3%	50,885	47.7%	231.9%
Interest	8,979	2,897	32.3%	2,897	32.3%	2,152	82.8%	34.6%
Dividends	-	-	-	-	-	-	-	-
Payments	**(223,216)**	**(44,410)**	**19.9%**	**(44,410)**	**19.9%**	**(37,069)**	**17.7%**	**19.8%**
Suppliers and employees	(222,804)	(43,382)	19.5%	(43,382)	19.5%	(37,030)	18.0%	17.2%
Finance charges	(412)	-	-	-	-	-	-	-
Transfers and grants	-	(1,028)	-	(1,028)	-	(38)	1.3%	2,589.1%
Net Cash from/(used) Operating Activities	**238,287**	**137,700**	**57.8%**	**137,700**	**57.8%**	**161,354**	**68.9%**	**(14.7%)**
Cash Flow from Investing Activities								
Receipts	**167**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	167	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(210,294)**	**47,504**	**(22.6%)**	**47,504**	**(22.6%)**	**(35,515)**	**27.0%**	**(233.8%)**
Capital assets	(210,294)	47,504	(22.6%)	47,504	(22.6%)	(35,515)	27.0%	(233.8%)
Net Cash from/(used) Investing Activities	**(210,127)**	**47,504**	**(22.6%)**	**47,504**	**(22.6%)**	**(35,515)**	**27.0%**	**(233.8%)**
Cash Flow from Financing Activities								
Receipts	**-**	**(1,224)**	**-**	**(1,224)**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	(603)	-	(603)	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	(622)	-	(622)	-	-	-	(100.0%)
Payments	**(672)**	**603**	**(89.7%)**	**603**	**(89.7%)**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(672)	603	(89.7%)	603	(89.7%)	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(672)**	**(622)**	**92.5%**	**(622)**	**92.5%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**27,487**	**184,582**	**671.5%**	**184,582**	**671.5%**	**125,838**	**122.8%**	**46.7%**
Cash/cash equivalents at the year begin:	322,204	-	-	-	-	124,087	137.9%	(100.0%)
Cash/cash equivalents at the year end:	**349,691**	**184,582**	**52.8%**	**184,582**	**52.8%**	**249,925**	**129.8%**	**(26.1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Ms Tsakani Charlotte Ngobeni	015 851 0110
Financial Manager	Mr Eadie Makamu	015 851 0110

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: VHEMBE (DC34)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**1,081,459**	**129,413**	**12.0%**	**129,413**	**12.0%**	**73,525**	**8.2%**	**76.0%**
Property rates	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	134,621	-	-	-	-	2,037	4.4%	(100.0%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	11	-	-	-	-	-	-	-
Interest earned - external investments	22,000	-	-	-	-	2,057	8.6%	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	919,557	129,413	14.1%	129,413	14.1%	69,085	8.3%	87.3%
Other own revenue	5,270	-	-	-	-	346	12.0%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**982,195**	**129,413**	**13.2%**	**129,413**	**13.2%**	**118,735**	**15.2%**	**9.0%**
Employee related costs	572,102	105,451	18.4%	105,451	18.4%	100,404	19.9%	5.0%
Remuneration of councillors	11,853	584	4.9%	584	4.9%	2,879	27.4%	(79.7%)
Debt impairment	10,600	-	-	-	-	-	-	-
Depreciation and asset impairment	20,000	-	-	-	-	-	-	-
Finance charges	1,191	-	-	-	-	-	-	-
Bulk purchases	83,325	-	-	-	-	-	-	-
Other Materials	87,666	12,205	13.9%	12,205	13.9%	751	1.3%	1,524.9%
Contracted services	40,901	1,439	3.5%	1,439	3.5%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	154,558	9,734	6.3%	9,734	6.3%	14,701	12.3%	(33.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**99,263**	**-**		**-**		**(45,210)**		
Transfers recognised - capital	544,895	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**644,158**	**-**		**-**		**(45,210)**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**644,158**	**-**		**-**		**(45,210)**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**644,158**	**-**		**-**		**(45,210)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**644,158**	**-**		**-**		**(45,210)**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**644,158**	**129,653**	**20.1%**	**129,653**	**20.1%**	**63,634**	**10.0%**	**103.7%**
National Government	544,895	129,653	23.8%	129,653	23.8%	63,634	10.9%	103.7%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**544,895**	**129,653**	**23.8%**	**129,653**	**23.8%**	**63,634**	**10.9%**	**103.7%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	99,263	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**644,158**	**129,653**	**20.1%**	**129,653**	**20.1%**	**63,634**	**10.0%**	**103.7%**
Governance and Administration	**14,386**	**1,347**	**9.4%**	**1,347**	**9.4%**	**-**	**-**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	14,386	-	-	-	-	-	-	-
Corporate Services	-	1,347	-	1,347	-	-	-	(100.0%)
Community and Public Safety	**17,543**	**430**	**2.5%**	**430**	**2.5%**	**304**	**2.6%**	**41.7%**
Community & Social Services	17,543	430	2.5%	430	2.5%	304	2.6%	41.7%
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2,363**	**377**	**15.9%**	**377**	**15.9%**	**-**	**-**	**(100.0%)**
Planning and Development	2,363	377	15.9%	377	15.9%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**609,866**	**127,498**	**20.9%**	**127,498**	**20.9%**	**63,330**	**10.4%**	**101.3%**
Electricity	-	-	-	-	-	-	-	-
Water	609,866	127,498	20.9%	127,498	20.9%	63,330	10.4%	101.3%
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**1,541,181**	**608,209**	**39.5%**	**608,209**	**39.5%**	**352,353**	**24.1%**	**72.6%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	53,848	939	1.7%	939	1.7%	-	-	(100.0%)
Other revenue	**5,281**	**1,247**	**23.6%**	**1,247**	**23.6%**	**1,451**	**38.1%**	**(14.1%)**
Government - operating	919,557	379,365	41.3%	379,365	41.3%	345,774	41.8%	9.7%
Government - capital	544,895	225,599	41.4%	225,599	41.4%	-	-	(100.0%)
Interest	17,600	1,059	6.0%	1,059	6.0%	5,128	21.4%	(79.3%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(951,795)**	**(227,984)**	**24.0%**	**(227,984)**	**24.0%**	**(118,735)**	**15.2%**	**92.0%**
Suppliers and employees	(950,604)	(227,938)	24.0%	(227,938)	24.0%	(118,735)	16.3%	92.0%
Finance charges	(1,191)	(46)	3.9%	(46)	3.9%	(0)	-	286,562.5%
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**589,386**	**380,225**	**64.5%**	**380,225**	**64.5%**	**233,618**	**34.4%**	**62.8%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(644,158)**	**(146,410)**	**22.7%**	**(146,410)**	**22.7%**	**(63,634)**	**10.0%**	**130.1%**
Capital assets	(644,158)	(146,410)	22.7%	(146,410)	22.7%	(63,634)	10.0%	130.1%
Net Cash from/(used) Investing Activities	**(644,158)**	**(146,410)**	**22.7%**	**(146,410)**	**22.7%**	**(63,634)**	**10.0%**	**130.1%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(54,772)**	**233,816**	**(426.9%)**	**233,816**	**(426.9%)**	**169,985**	**373.7%**	**37.6%**
Cash/cash equivalents at the year begin:	229,031	622,124	271.6%	622,124	271.6%	804,514	266.0%	(22.7%)
Cash/cash equivalents at the year end:	**174,259**	**855,940**	**491.2%**	**855,940**	**491.2%**	**974,499**	**280.1%**	**(12.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10,728	2.6%	9,121	2.2%	15,129	3.7%	371,737	91.4%	406,715	100.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**10,728**	**2.6%**	**9,121**	**2.2%**	**15,129**	**3.7%**	**371,737**	**91.4%**	**406,715**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10,728	2.6%	9,121	2.2%	15,129	3.7%	371,737	91.4%	406,715	100.0%	-	-	-	-
Total By Customer Group	**10,728**	**2.6%**	**9,121**	**2.2%**	**15,129**	**3.7%**	**371,737**	**91.4%**	**406,715**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	6,725	84.1%	-	-	1,276	15.9%	8,001	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**6,725**	**84.1%**	**-**	**-**	**1,276**	**15.9%**	**8,001**	**100.0%**

Contact Details

Municipal Manager	Mr Rambado	015 960 2009
Financial Manager	Mr Mchavi Nyiko Derick	015 960 2032

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BLOUBERG (LIM351)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**261,695**	**92,395**	**35.3%**	**92,395**	**35.3%**	**98,071**	**36.4%**	**(5.8%)**
Property rates	27,000	21,381	79.2%	21,381	79.2%	20,981	85.8%	1.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	28,666	1,428	5.0%	1,428	5.0%	4,808	18.5%	(70.3%)
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1,000	29	2.9%	29	2.9%	89	5.0%	(67.2%)
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	315	45	14.3%	45	14.3%	88	29.3%	(48.7%)
Interest earned - external investments	1,700	0	-	0	-	248	16.5%	(99.9%)
Interest earned - outstanding debtors	631	27	4.2%	27	4.2%	54	9.0%	(50.4%)
Dividends received	-	-	-	-	-	-	-	-
Fines	3,440	21	.6%	21	.6%	112	14.4%	(80.9%)
Licences and permits	4,000	211	5.3%	211	5.3%	852	23.2%	(75.2%)
Agency services	150	861	574.0%	861	574.0%	1,388	127.2%	(38.0%)
Transfers recognised - operational	189,579	68,146	35.9%	68,146	35.9%	68,146	34.9%	-
Other own revenue	5,214	245	4.7%	245	4.7%	1,305	9.5%	(81.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**300,562**	**11,116**	**3.7%**	**11,116**	**3.7%**	**70,499**	**23.9%**	**(84.2%)**
Employee related costs	108,265	7,815	7.2%	7,815	7.2%	24,032	23.7%	(67.5%)
Remuneration of councillors	16,757	1,316	7.9%	1,316	7.9%	4,121	23.4%	(68.1%)
Debt impairment	7,559	-	-	-	-	12,105	149.9%	(100.0%)
Depreciation and asset impairment	39,315	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	30,000	63	.2%	63	.2%	5,798	22.5%	(98.9%)
Other Materials	4,370	48	1.1%	48	1.1%	293	5.3%	(83.7%)
Contracted services	12,705	-	-	-	-	2,221	18.5%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	81,592	1,875	2.3%	1,875	2.3%	21,929	25.5%	(91.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(38,866)**	**81,278**		**81,278**		**27,572**		
Transfers recognised - capital	47,786	24,369	51.0%	24,369	51.0%	24,369	48.9%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	5,000	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**13,920**	**105,647**		**105,647**		**51,941**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**13,920**	**105,647**		**105,647**		**51,941**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**13,920**	**105,647**		**105,647**		**51,941**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**13,920**	**105,647**		**105,647**		**51,941**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**60,107**	**3,549**	**5.9%**	**3,549**	**5.9%**	**4,216**	**6.1%**	**(15.8%)**
National Government	45,611	3,332	7.3%	3,332	7.3%	3,926	7.9%	(15.1%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	5,000	-	-	-	-	-	-	-
Transfers recognised - capital	**50,611**	**3,332**	**6.6%**	**3,332**	**6.6%**	**3,926**	**7.9%**	**(15.1%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	9,495	217	2.3%	217	2.3%	290	1.5%	(25.1%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**60,107**	**3,549**	**5.9%**	**3,549**	**5.9%**	**4,216**	**6.1%**	**(15.8%)**
Governance and Administration	**3,115**	**217**	**7.0%**	**217**	**7.0%**	**290**	**4.3%**	**(25.1%)**
Executive & Council	-	29	-	29	-	29	9.5%	-
Budget & Treasury Office	3,115	-	-	-	-	-	-	-
Corporate Services	-	189	-	189	-	261	-	(27.9%)
Community and Public Safety	**9,570**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	2,500	-	-	-	-	-	-	-
Sport And Recreation	6,820	-	-	-	-	-	-	-
Public Safety	250	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**34,996**	**3,332**	**9.5%**	**3,332**	**9.5%**	**3,926**	**12.1%**	**(15.1%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	34,996	3,332	9.5%	3,332	9.5%	3,926	13.8%	(15.1%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**12,425**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	12,175	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	250	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**305,681**	**94,885**	**31.0%**	**94,885**	**31.0%**	**105,643**	**34.2%**	**(10.2%)**
Property rates, penalties and collection charges	25,500	254	1.0%	254	1.0%	4,445	19.3%	(94.3%)
Service charges	27,466	1,037	3.8%	1,037	3.8%	4,656	17.4%	(77.7%)
Other revenue	**13,120**	**1,051**	**8.0%**	**1,051**	**8.0%**	**3,725**	**30.5%**	**(71.8%)**
Government - operating	189,579	68,146	35.9%	68,146	35.9%	68,146	34.9%	-
Government - capital	47,786	24,369	51.0%	24,369	51.0%	24,369	48.9%	-
Interest	2,231	27	1.2%	27	1.2%	302	20.1%	(91.1%)
Dividends	-	-		-		-		-
Payments	**(251,708)**	**(11,063)**	**4.4%**	**(11,063)**	**4.4%**	**(58,341)**	**24.2%**	**(81.0%)**
Suppliers and employees	(251,708)	(11,063)	4.4%	(11,063)	4.4%	(58,341)	24.2%	(81.0%)
Finance charges	-	-		-		-		-
Transfers and grants	-	-		-		-		-
Net Cash from/(used) Operating Activities	**53,973**	**83,822**	**155.3%**	**83,822**	**155.3%**	**47,303**	**70.0%**	**77.2%**
Cash Flow from Investing Activities								
Receipts	**5,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	5,000	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(60,107)**	**-**	**-**	**-**	**-**	**(4,216)**	**6.1%**	**(100.0%)**
Capital assets	(60,107)	-	-	-	-	(4,216)	6.1%	(100.0%)
Net Cash from/(used) Investing Activities	**(55,107)**	**-**	**-**	**-**	**-**	**(4,216)**	**6.1%**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(1,133)**	**83,822**	**(7,396.5%)**	**83,822**	**(7,396.5%)**	**43,086**	**(2,129.1%)**	**94.5%**
Cash/cash equivalents at the year begin:	51,697	41,113	79.5%	41,113	79.5%	41,113	91.2%	-
Cash/cash equivalents at the year end:	**50,564**	**124,935**	**247.1%**	**124,935**	**247.1%**	**84,199**	**195.5%**	**48.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr MACHABA MJ(Acting)	015 505 7163
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOLEMOLE (LIM353)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**200,027**	**64,945**	**32.5%**	**64,945**	**32.5%**	**60,124**	**35.0%**	**8.0%**
Property rates	14,480	3,799	26.2%	3,799	26.2%	3,371	26.5%	12.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	8,702	1,440	16.5%	1,440	16.5%	-	-	(100.0%)
Service charges - water revenue	-	224	-	224	-	-	-	(100.0%)
Service charges - sanitation revenue	-	123	-	123	-	-	-	(100.0%)
Service charges - refuse revenue	2,167	157	7.2%	157	7.2%	-	-	(100.0%)
Service charges - other	-	1,182	-	1,182	-	1,525	-	(22.5%)
Rental of facilities and equipment	269	55	20.4%	55	20.4%	451	146.3%	(87.8%)
Interest earned - external investments	-	-	-	-	-	351	14.1%	(100.0%)
Interest earned - outstanding debtors	1,404	235	16.7%	235	16.7%	34	2.1%	588.1%
Dividends received	2,000	208	10.4%	208	10.4%	-	-	(100.0%)
Fines	7,856	1,665	21.2%	1,665	21.2%	37	3.4%	4,432.3%
Licences and permits	-	-	-	-	-	-	-	-
Agency services	2,347	-	-	-	-	566	20.1%	(100.0%)
Transfers recognised - operational	133,413	55,813	41.8%	55,813	41.8%	53,774	42.7%	3.8%
Other own revenue	27,388	44	.2%	44	.2%	15	.2%	189.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**182,358**	**35,297**	**19.4%**	**35,297**	**19.4%**	**30,162**	**18.1%**	**17.0%**
Employee related costs	84,761	18,182	21.5%	18,182	21.5%	17,779	22.1%	2.3%
Remuneration of councillors	12,865	2,974	23.1%	2,974	23.1%	2,718	20.3%	9.4%
Debt impairment	5,507	-	-	-	-	-	-	-
Depreciation and asset impairment	8,149	-	-	-	-	1,740	24.2%	(100.0%)
Finance charges	1,184	15	1.2%	15	1.2%	-	-	(100.0%)
Bulk purchases	7,800	2,656	34.1%	2,656	34.1%	1,590	16.8%	67.0%
Other Materials	3,584	878	24.5%	878	24.5%	-	-	(100.0%)
Contracted services	27,982	4,639	16.6%	4,639	16.6%	273	6.8%	1,599.9%
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	30,527	5,953	19.5%	5,953	19.5%	6,062	12.9%	(1.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**17,669**	**29,648**		**29,648**		**29,962**		
Transfers recognised - capital	32,768	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**50,437**	**29,648**		**29,648**		**29,962**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**50,437**	**29,648**		**29,648**		**29,962**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**50,437**	**29,648**		**29,648**		**29,962**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**50,437**	**29,648**		**29,648**		**29,962**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**50,437**	**1,439**	**2.9%**	**1,439**	**2.9%**	**280**	**.6%**	**414.6%**
National Government	32,768	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	60	-	-	-	-	-	-	-
Transfers recognised - capital	**32,828**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	17,609	1,439	8.2%	1,439	8.2%	280	2.7%	414.6%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**50,437**	**1,439**	**2.9%**	**1,439**	**2.9%**	**280**	**.6%**	**414.6%**
Governance and Administration	**3,950**	**147**	**3.7%**	**147**	**3.7%**	**-**	**-**	**(100.0%)**
Executive & Council	350	-	-	-	-	-	-	-
Budget & Treasury Office	3,100	-	-	-	-	-	-	-
Corporate Services	500	147	29.4%	147	29.4%	-	-	(100.0%)
Community and Public Safety	**8,760**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	8,710	-	-	-	-	-	-	-
Public Safety	50	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**36,827**	**-**	**-**	**-**	**-**	**280**	**.9%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	36,827	-	-	-	-	280	.9%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**900**	**1,292**	**143.6%**	**1,292**	**143.6%**	**-**	**-**	**(100.0%)**
Electricity	900	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	1,292	-	1,292	-	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**215,969**	**79,429**	**36.8%**	**79,429**	**36.8%**	**143,988**	**71.9%**	**(44.8%)**
Property rates, penalties and collection charges	10,860	783	7.2%	783	7.2%	183	1.9%	327.8%
Service charges	8,152	1,124	13.8%	1,124	13.8%	1,246	13.1%	(9.8%)
Other revenue	**27,722**	**1,824**	**6.6%**	**1,824**	**6.6%**	**1,342**	**10.3%**	**35.9%**
Government - operating	133,413	56,089	42.0%	56,089	42.0%	126,197	100.2%	(55.6%)
Government - capital	32,768	19,386	59.2%	19,386	59.2%	14,597	37.7%	32.8%
Interest	3,053	171	5.6%	171	5.6%	424	12.3%	(59.7%)
Dividends	-	53	-	53	-	-	-	(100.0%)
Payments	**(175,551)**	**(35,297)**	**20.1%**	**(35,297)**	**20.1%**	**(34,266)**	**22.2%**	**3.0%**
Suppliers and employees	(174,367)	(35,283)	20.2%	(35,283)	20.2%	(34,266)	22.2%	3.0%
Finance charges	(1,184)	(15)	1.2%	(15)	1.2%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**40,418**	**44,132**	**109.2%**	**44,132**	**109.2%**	**109,723**	**238.4%**	**(59.8%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(50,437)**	**(2,334)**	**4.6%**	**(2,334)**	**4.6%**	**(280)**	**.6%**	**734.5%**
Capital assets	(50,437)	(2,334)	4.6%	(2,334)	4.6%	(280)	.6%	734.5%
Net Cash from/(used) Investing Activities	**(50,437)**	**(2,334)**	**4.6%**	**(2,334)**	**4.6%**	**(280)**	**.6%**	**734.5%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(10,019)**	**41,798**	**(417.2%)**	**41,798**	**(417.2%)**	**109,443**	**(7,268.9%)**	**(61.8%)**
Cash/cash equivalents at the year begin:	39,005	59,986	153.8%	59,986	153.8%	33,302	100.0%	80.1%
Cash/cash equivalents at the year end:	**28,986**	**101,784**	**351.2%**	**101,784**	**351.2%**	**142,745**	**448.9%**	**(28.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	109	6.9%	115	7.2%	94	5.9%	1,275	80.0%	1,594	1.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	299	5.7%	239	4.5%	227	4.3%	4,487	85.4%	5,252	5.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	766	1.5%	766	1.5%	14,970	29.3%	34,606	67.7%	51,108	55.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	60	8.4%	56	7.9%	55	7.7%	542	76.0%	713	.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	151	2.3%	146	2.3%	144	2.2%	6,028	93.2%	6,469	7.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	758	2.8%	569	2.1%	2,056	7.6%	23,578	87.5%	26,961	29.3%	-	-	-	-
Total By Income Source	**2,143**	**2.3%**	**1,892**	**2.1%**	**17,546**	**19.1%**	**70,516**	**76.6%**	**92,097**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	839	2.2%	735	2.0%	791	2.1%	34,988	93.7%	37,353	40.6%	-	-	-	-
Commercial	201	3.6%	182	3.2%	177	3.1%	5,089	90.1%	5,649	6.1%	-	-	-	-
Households	511	3.4%	499	3.4%	557	3.7%	13,291	89.5%	14,857	16.1%	-	-	-	-
Other	592	1.7%	476	1.4%	16,022	46.8%	17,148	50.1%	34,238	37.2%	-	-	-	-
Total By Customer Group	**2,143**	**2.3%**	**1,892**	**2.1%**	**17,546**	**19.1%**	**70,516**	**76.6%**	**92,097**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	1	100.0%	-	-	-	-	1	100.0%
Total	**-**	**-**	**1**	**100.0%**	**-**	**-**	**-**	**-**	**1**	**100.0%**

Contact Details

Municipal Manager	Mr Mosena Maphala Lawrence	015 501 0243
Financial Manager	Mr Nkalanga A Sfiso	015 501 0243

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: POLOKWANE (LIM354)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**3,634,554**	**791,237**	**21.8%**	**791,237**	**21.8%**	**729,767**	**22.2%**	**8.4%**
Property rates	461,484	103,474	22.4%	103,474	22.4%	84,846	21.9%	22.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1,054,944	236,844	22.5%	236,844	22.5%	182,433	18.8%	29.8%
Service charges - water revenue	248,450	59,281	23.9%	59,281	23.9%	76,151	24.3%	(22.2%)
Service charges - sanitation revenue	102,529	27,279	26.6%	27,279	26.6%	27,242	28.8%	.1%
Service charges - refuse revenue	112,947	28,025	24.8%	28,025	24.8%	28,808	27.7%	(2.7%)
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	37,297	4,404	11.8%	4,404	11.8%	3,257	9.2%	35.2%
Interest earned - external investments	47,281	4,517	9.6%	4,517	9.6%	7,753	17.3%	(41.7%)
Interest earned - outstanding debtors	80,000	5,388	6.7%	5,388	6.7%	20,260	30.4%	(73.4%)
Dividends received	-	-	-	-	-	-	-	-
Fines	16,000	7,009	43.8%	7,009	43.8%	3,624	15.1%	93.4%
Licences and permits	14,890	2,401	16.1%	2,401	16.1%	3,702	26.4%	(35.1%)
Agency services	25,000	5,065	20.3%	5,065	20.3%	5,632	26.7%	(10.1%)
Transfers recognised - operational	1,008,780	228,133	22.6%	228,133	22.6%	158,120	16.3%	44.3%
Other own revenue	424,952	79,416	18.7%	79,416	18.7%	127,940	62.8%	(37.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**3,348,689**	**753,305**	**22.5%**	**753,305**	**22.5%**	**663,868**	**22.9%**	**13.5%**
Employee related costs	817,423	175,580	21.5%	175,580	21.5%	167,002	22.5%	5.1%
Remuneration of councillors	40,518	9,180	22.7%	9,180	22.7%	8,254	21.6%	11.2%
Debt impairment	235,000	58,750	25.0%	58,750	25.0%	13,750	25.0%	327.3%
Depreciation and asset impairment	190,000	47,500	25.0%	47,500	25.0%	46,250	25.0%	2.7%
Finance charges	107,500	2,147	2.0%	2,147	2.0%	10,180	12.7%	(78.9%)
Bulk purchases	905,497	234,083	25.9%	234,083	25.9%	222,931	26.1%	5.0%
Other Materials	37,666	15,105	40.1%	15,105	40.1%	31,251	15.2%	(51.7%)
Contracted services	796,325	160,950	20.2%	160,950	20.2%	63,329	19.2%	154.1%
Transfers and grants	11,500	2,100	18.3%	2,100	18.3%	3,620	63.3%	(42.0%)
Other expenditure	207,260	47,909	23.1%	47,909	23.1%	97,301	24.0%	(50.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**285,865**	**37,932**		**37,932**		**65,899**		
Transfers recognised - capital	798,465	167,088	20.9%	167,088	20.9%	108,172	16.6%	54.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	14,400	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1,098,730**	**205,020**		**205,020**		**174,071**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1,098,730**	**205,020**		**205,020**		**174,071**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1,098,730**	**205,020**		**205,020**		**174,071**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1,098,730**	**205,020**		**205,020**		**174,071**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**1,912,547**	**198,728**	**10.4%**	**198,728**	**10.4%**	**206,746**	**16.8%**	**(3.9%)**
National Government	798,465	167,088	20.9%	167,088	20.9%	134,366	20.6%	24.4%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**798,465**	**167,088**	**20.9%**	**167,088**	**20.9%**	**134,366**	**20.6%**	**24.4%**
Borrowing	830,000	15,958	1.9%	15,958	1.9%	32,270	13.5%	(50.5%)
Internally generated funds	269,682	15,682	5.8%	15,682	5.8%	40,110	11.8%	(60.9%)
Public contributions and donations	14,400	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**1,912,547**	**198,728**	**10.4%**	**198,728**	**10.4%**	**206,746**	**16.8%**	**(3.9%)**
Governance and Administration	**332,907**	**9,862**	**3.0%**	**9,862**	**3.0%**	**10,248**	**20.5%**	**(3.8%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	332,907	-	-	-	-	-	-	-
Corporate Services	-	9,862	-	9,862	-	10,248	-	(3.8%)
Community and Public Safety	**43,390**	**2,768**	**6.4%**	**2,768**	**6.4%**	**3,929**	**3.5%**	**(29.5%)**
Community & Social Services	4,050	1,183	29.2%	1,183	29.2%	1,321	2.4%	(10.4%)
Sport And Recreation	39,340	1,585	4.0%	1,585	4.0%	2,608	5.2%	(39.2%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**755,557**	**39,056**	**5.2%**	**39,056**	**5.2%**	**55,160**	**13.2%**	**(29.2%)**
Planning and Development	7,000	-	-	-	-	-	-	-
Road Transport	748,557	39,056	5.2%	39,056	5.2%	55,160	13.5%	(29.2%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**780,693**	**147,042**	**18.8%**	**147,042**	**18.8%**	**137,409**	**21.2%**	**7.0%**
Electricity	69,070	1,787	2.6%	1,787	2.6%	56	.1%	3,114.8%
Water	300,703	106,978	35.6%	106,978	35.6%	121,049	29.0%	(11.6%)
Waste Water Management	392,320	37,712	9.6%	37,712	9.6%	16,070	12.2%	134.7%
Waste Management	18,600	564	3.0%	564	3.0%	234	1.4%	141.1%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**4,183,367**	**1,537,236**	**36.7%**	**1,537,236**	**36.7%**	**1,342,713**	**36.5%**	**14.5%**
Property rates, penalties and collection charges	406,106	93,458	23.0%	93,458	23.0%	83,846	24.5%	11.5%
Service charges	1,366,983	326,829	23.9%	326,829	23.9%	269,525	20.2%	21.3%
Other revenue	**484,662**	**432,538**	**89.2%**	**432,538**	**89.2%**	**341,645**	**122.5%**	**26.6%**
Government - operating	1,008,780	406,162	40.3%	406,162	40.3%	399,248	41.2%	1.7%
Government - capital	798,465	274,986	34.4%	274,986	34.4%	220,436	33.9%	24.7%
Interest	118,371	3,262	2.8%	3,262	2.8%	28,013	27.0%	(88.4%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(2,888,107)**	**(1,215,993)**	**42.1%**	**(1,215,993)**	**42.1%**	**(1,043,219)**	**41.2%**	**16.6%**
Suppliers and employees	(2,770,182)	(1,211,746)	43.7%	(1,211,746)	43.7%	(1,032,959)	42.2%	17.3%
Finance charges	(106,425)	(2,147)	2.0%	(2,147)	2.0%	(10,180)	13.4%	(78.9%)
Transfers and grants	(11,500)	(2,100)	18.3%	(2,100)	18.3%	(80)	1.4%	2,525.0%
Net Cash from/(used) Operating Activities	**1,295,260**	**321,243**	**24.8%**	**321,243**	**24.8%**	**299,494**	**26.1%**	**7.3%**
Cash Flow from Investing Activities								
Receipts	**(73,800)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	14,400	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(88,200)	-	-	-	-	-	-	-
Payments	**(1,855,171)**	**(199,795)**	**10.8%**	**(199,795)**	**10.8%**	**(206,746)**	**17.7%**	**(3.4%)**
Capital assets	(1,855,171)	(199,795)	10.8%	(199,795)	10.8%	(206,746)	17.7%	(3.4%)
Net Cash from/(used) Investing Activities	**(1,928,971)**	**(199,795)**	**10.4%**	**(199,795)**	**10.4%**	**(206,746)**	**18.1%**	**(3.4%)**
Cash Flow from Financing Activities								
Receipts	**830,000**	**(1)**	**-**	**(1)**	**-**	**205,416**	**58.7%**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	830,000	-	-	-	-	205,000	66.1%	(100.0%)
Increase (decrease) in consumer deposits	-	(1)	-	(1)	-	416	1.0%	(100.3%)
Payments	**(75,977)**	**(15,541)**	**20.5%**	**(15,541)**	**20.5%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(75,977)	(15,541)	20.5%	(15,541)	20.5%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**754,023**	**(15,542)**	**(2.1%)**	**(15,542)**	**(2.1%)**	**205,416**	**103.2%**	**(107.6%)**
Net Increase/(Decrease) in cash held	**120,312**	**105,905**	**88.0%**	**105,905**	**88.0%**	**298,164**	**145.0%**	**(64.5%)**
Cash/cash equivalents at the year begin:	18,013	2,018	11.2%	2,018	11.2%	18,013	29.6%	(88.8%)
Cash/cash equivalents at the year end:	**138,325**	**107,923**	**78.0%**	**107,923**	**78.0%**	**316,176**	**118.7%**	**(65.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	15,599	5.6%	9,546	3.4%	7,621	2.7%	246,091	88.2%	278,857	27.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	24,847	15.4%	34,105	21.2%	10,461	6.5%	91,670	56.9%	161,084	16.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	32,084	15.1%	12,932	6.1%	12,215	5.7%	155,437	73.1%	212,669	21.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4,771	11.6%	3,496	8.5%	3,167	7.7%	29,807	72.3%	41,241	4.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5,111	8.0%	4,356	6.8%	3,667	5.7%	50,954	79.5%	64,088	6.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	10.7%	0	4.4%	0	3.9%	4	81.0%	5	-	-	-	-	-
Interest on Arrear Debtor Accounts	748	.4%	385	.2%	617	.3%	183,648	99.1%	185,398	18.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(78,222)	(123.1%)	3,975	6.3%	2,284	3.6%	135,482	213.3%	63,520	6.3%	-	-	-	-
Total By Income Source	**4,939**	**.5%**	**68,796**	**6.8%**	**40,032**	**4.0%**	**893,094**	**88.7%**	**1,006,861**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4,812	8.2%	2,707	4.6%	2,679	4.5%	48,743	82.7%	58,941	5.9%	-	-	-	-
Commercial	3,195	2.6%	16,024	12.9%	8,794	7.1%	95,976	77.4%	123,989	12.3%	-	-	-	-
Households	(3,342)	(.4%)	49,956	6.1%	28,260	3.4%	746,679	90.9%	821,553	81.6%	-	-	-	-
Other	274	11.5%	109	4.6%	300	12.6%	1,696	71.3%	2,378	.2%	-	-	-	-
Total By Customer Group	**4,939**	**.5%**	**68,796**	**6.8%**	**40,032**	**4.0%**	**893,094**	**88.7%**	**1,006,861**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	60,626	100.0%	-	-	-	-	-	-	60,626	35.8%
Bulk Water	17,066	100.0%	-	-	-	-	-	-	17,066	10.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	91,870	100.0%	91,870	54.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**77,693**	**45.8%**	**-**	**-**	**-**	**-**	**91,870**	**54.2%**	**169,562**	**100.0%**

Contact Details

Municipal Manager	Mr Dikgape Herskovits Makobe	015 290 2102
Financial Manager	Mr Naazim Essa(Acting)	015 290 2049

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPELLE-NKUMPI (LIM355)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**525,626**	**-**	**-**	**-**	**-**	**121,391**	**25.3%**	**(100.0%)**
Property rates	25,864	-	-	-	-	5,500	24.3%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	7,629	-	-	-	-	1,717	23.7%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1,092	-	-	-	-	171	16.5%	(100.0%)
Interest earned - external investments	14,761	-	-	-	-	1,981	14.1%	(100.0%)
Interest earned - outstanding debtors	4,687	-	-	-	-	1,502	33.7%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	1,445	-	-	-	-	202	2.2%	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-
Agency services	10,233	-	-	-	-	19,634	312.8%	(100.0%)
Transfers recognised - operational	237,599	-	-	-	-	90,263	41.3%	(100.0%)
Other own revenue	222,316	-	-	-	-	420	.2%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**368,641**	**-**	**-**	**-**	**-**	**52,104**	**16.0%**	**(100.0%)**
Employee related costs	106,494	-	-	-	-	20,078	21.9%	(100.0%)
Remuneration of councillors	27,715	-	-	-	-	4,675	17.8%	(100.0%)
Debt impairment	29,018	-	-	-	-	1,150	4.9%	(100.0%)
Depreciation and asset impairment	36,000	-	-	-	-	8,993	29.0%	(100.0%)
Finance charges	150	-	-	-	-	18	29.6%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	11,069	-	-	-	-	1,796	10.8%	(100.0%)
Contracted services	95,937	-	-	-	-	6,084	8.0%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	62,258	-	-	-	-	9,309	15.3%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**156,985**	**-**		**-**		**69,287**		
Transfers recognised - capital	53,003	-	-	-	-	412	.6%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**209,988**	**-**		**-**		**69,699**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**209,988**	**-**		**-**		**69,699**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**209,988**	**-**		**-**		**69,699**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**209,988**	**-**		**-**		**69,699**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**209,988**	**7,872**	**3.7%**	**7,872**	**3.7%**	**2,844**	**1.3%**	**176.8%**
National Government	50,553	3,846	7.6%	3,846	7.6%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**50,553**	**3,846**	**7.6%**	**3,846**	**7.6%**	**-**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	159,435	4,026	2.5%	4,026	2.5%	2,844	1.8%	41.6%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**209,988**	**7,872**	**3.7%**	**7,872**	**3.7%**	**2,844**	**1.3%**	**176.8%**
Governance and Administration	**10,960**	**361**	**3.3%**	**361**	**3.3%**	**600**	**1.7%**	**(39.8%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	10,960	361	3.3%	361	3.3%	60	.2%	502.1%
Corporate Services	-	-	-	-	-	540	-	(100.0%)
Community and Public Safety	**57,436**	**2,478**	**4.3%**	**2,478**	**4.3%**	**1,223**	**2.6%**	**102.6%**
Community & Social Services	39,299	2,120	5.4%	2,120	5.4%	1,223	3.0%	73.4%
Sport And Recreation	18,137	357	2.0%	357	2.0%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**129,651**	**5,033**	**3.9%**	**5,033**	**3.9%**	**1,021**	**1.1%**	**392.8%**
Planning and Development	3,000	-	-	-	-	-	-	-
Road Transport	125,651	5,033	4.0%	5,033	4.0%	1,021	1.1%	392.8%
Environmental Protection	1,000	-	-	-	-	-	-	-
Trading Services	**11,940**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	4,440	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	7,500	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**410,312**	**11,122**	**2.7%**	**11,122**	**2.7%**	**120,875**	**29.8%**	**(90.8%)**
Property rates, penalties and collection charges	11,537	1,549	13.4%	1,549	13.4%	644	7.1%	140.4%
Service charges	5,338	615	11.5%	615	11.5%	319	7.7%	93.0%
Other revenue	**85,916**	**2,477**	**2.9%**	**2,477**	**2.9%**	**3,449**	**3.8%**	**(28.2%)**
Government - operating	237,271	2,585	1.1%	2,585	1.1%	90,828	41.6%	(97.2%)
Government - capital	53,003	-	-	-	-	23,560	36.1%	(100.0%)
Interest	17,247	3,896	22.6%	3,896	22.6%	2,075	11.2%	87.8%
Dividends	-	-	-	-	-	-	-	-
Payments	**(178,716)**	**(43,700)**	**24.5%**	**(43,700)**	**24.5%**	**(41,944)**	**15.4%**	**4.2%**
Suppliers and employees	(178,566)	(43,695)	24.5%	(43,695)	24.5%	(41,944)	15.5%	4.2%
Finance charges	(150)	(5)	3.1%	(5)	3.1%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**231,596**	**(32,578)**	**(14.1%)**	**(32,578)**	**(14.1%)**	**78,931**	**58.7%**	**(141.3%)**
Cash Flow from Investing Activities								
Receipts	**210**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	210	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(210,588)**	**(3,780)**	**1.8%**	**(3,780)**	**1.8%**	**(2,844)**	**1.3%**	**32.9%**
Capital assets	(210,588)	(3,780)	1.8%	(3,780)	1.8%	(2,844)	1.3%	32.9%
Net Cash from/(used) Investing Activities	**(210,377)**	**(3,780)**	**1.8%**	**(3,780)**	**1.8%**	**(2,844)**	**1.3%**	**32.9%**
Cash Flow from Financing Activities								
Receipts	**64**	**6**	**8.8%**	**6**	**8.8%**	**9**	**25.7%**	**(36.4%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	64	6	8.8%	6	8.8%	9	25.7%	(36.4%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**64**	**6**	**8.8%**	**6**	**8.8%**	**9**	**25.7%**	**(36.4%)**
Net Increase/(Decrease) in cash held	**21,283**	**(36,352)**	**(170.8%)**	**(36,352)**	**(170.8%)**	**76,096**	**(89.6%)**	**(147.8%)**
Cash/cash equivalents at the year begin:	287,780	-	-	-	-	217,185	100.0%	(100.0%)
Cash/cash equivalents at the year end:	**309,063**	**(36,352)**	**(11.8%)**	**(36,352)**	**(11.8%)**	**293,280**	**221.8%**	**(112.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2,174	2.0%	2,054	1.9%	1,888	1.8%	100,293	94.3%	106,409	63.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	538	1.5%	516	1.5%	449	1.3%	34,034	95.8%	35,536	21.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	544	2.1%	-	-	4	-	25,306	97.9%	25,854	15.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	38	3.6%	35	3.4%	92	8.8%	884	84.2%	1,050	.6%	-	-	-	-
Total By Income Source	**3,293**	**2.0%**	**2,605**	**1.5%**	**2,433**	**1.4%**	**160,516**	**95.1%**	**168,848**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1,141	3.2%	941	2.7%	854	2.4%	32,580	91.7%	35,516	21.0%	-	-	-	-
Commercial	611	2.2%	426	1.6%	348	1.3%	25,911	94.9%	27,296	16.2%	-	-	-	-
Households	1,541	1.5%	1,238	1.2%	1,232	1.2%	102,025	96.2%	106,036	62.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**3,293**	**2.0%**	**2,605**	**1.5%**	**2,433**	**1.4%**	**160,516**	**95.1%**	**168,848**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr TB Mothogoane	015 633 4508
Financial Manager	Mrs Rosina Ngoveni	015 633 4520

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: CAPRICORN (DC35)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**646,384**	**7,863**	**1.2%**	**7,863**	**1.2%**	**238,223**	**33.8%**	**(96.7%)**
Property rates	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	64,176	-	-	-	-	6,216	10.2%	(100.0%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-
Interest earned - external investments	25,740	7,073	27.5%	7,073	27.5%	9,150	38.0%	(22.7%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	554,926	673	.1%	673	.1%	221,664	35.9%	(99.7%)
Other own revenue	1,542	117	7.6%	117	7.6%	1,194	120.3%	(90.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**752,056**	**33,000**	**4.4%**	**33,000**	**4.4%**	**109,519**	**14.5%**	**(69.9%)**
Employee related costs	321,565	14	-	14	-	67,090	23.1%	(100.0%)
Remuneration of councillors	13,077	88	.7%	88	.7%	3,434	28.2%	(97.4%)
Debt impairment	32,088	-	-	-	-	-	-	-
Depreciation and asset impairment	53,034	-	-	-	-	-	-	-
Finance charges	470	-	-	-	-	-	-	-
Bulk purchases	62,597	-	-	-	-	-	-	-
Other Materials	6,390	346	5.4%	346	5.4%	2,184	-	(84.2%)
Contracted services	181,858	23,309	12.8%	23,309	12.8%	23,974	125.9%	(2.8%)
Transfers and grants	3,300	-	-	-	-	325	10.8%	(100.0%)
Other expenditure	77,677	9,243	11.9%	9,243	11.9%	12,513	4.6%	(26.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(105,672)**	**(25,137)**		**(25,137)**		**128,704**		
Transfers recognised - capital	303,862	111,117	36.6%	111,117	36.6%	16,301	6.8%	581.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**198,190**	**85,980**		**85,980**		**145,005**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**198,190**	**85,980**		**85,980**		**145,005**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**198,190**	**85,980**		**85,980**		**145,005**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**198,190**	**85,980**		**85,980**		**145,005**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**251,224**	**72,140**	**28.7%**	**72,140**	**28.7%**	**16,301**	**6.8%**	**342.6%**
National Government	251,224	72,140	28.7%	72,140	28.7%	16,301	6.8%	342.6%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**251,224**	**72,140**	**28.7%**	**72,140**	**28.7%**	**16,301**	**6.8%**	**342.6%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**251,224**	**72,140**	**28.7%**	**72,140**	**28.7%**	**16,301**	**6.8%**	**342.6%**
Governance and Administration	**17,710**	**200**	**1.1%**	**200**	**1.1%**	**2,154**	**7.9%**	**(90.7%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	17,710	200	1.1%	200	1.1%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	2,154	-	(100.0%)
Community and Public Safety	**10,000**	**4,422**	**44.2%**	**4,422**	**44.2%**	**3,441**	**28.9%**	**28.5%**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	10,000	4,422	44.2%	4,422	44.2%	3,441	28.9%	28.5%
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**223,514**	**67,518**	**30.2%**	**67,518**	**30.2%**	**10,706**	**5.4%**	**530.6%**
Electricity	-	-	-	-	-	-	-	-
Water	223,514	67,518	30.2%	67,518	30.2%	10,706	5.4%	530.6%
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**895,696**	**142,351**	**15.9%**	**142,351**	**15.9%**	**-**	**-**	**(100.0%)**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	9,626	6,401	66.5%	6,401	66.5%	-	-	(100.0%)
Other revenue	**1,542**	**96**	**6.3%**	**96**	**6.3%**	**-**	**-**	**(100.0%)**
Government - operating	554,926	1,876	.3%	1,876	.3%	-	-	(100.0%)
Government - capital	303,862	126,742	41.7%	126,742	41.7%	-	-	(100.0%)
Interest	25,740	7,235	28.1%	7,235	28.1%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(699,022)**	**(178,678)**	**25.6%**	**(178,678)**	**25.6%**	**(109,519)**	**14.5%**	**63.1%**
Suppliers and employees	(695,252)	(61,488)	8.8%	(61,488)	8.8%	(109,519)	14.6%	(43.9%)
Finance charges	(470)	-	-	-	-	-	-	-
Transfers and grants	(3,300)	(117,190)	3,551.2%	(117,190)	3,551.2%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**196,674**	**(36,328)**	**(18.5%)**	**(36,328)**	**(18.5%)**	**(109,519)**	**(58.6%)**	**(66.8%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(251,224)**	**(50,746)**	**20.2%**	**(50,746)**	**20.2%**	**(74)**	**-**	**68,108.6%**
Capital assets	(251,224)	(50,746)	20.2%	(50,746)	20.2%	(74)	-	68,108.6%
Net Cash from/(used) Investing Activities	**(251,224)**	**(50,746)**	**20.2%**	**(50,746)**	**20.2%**	**(74)**	**-**	**68,108.6%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(54,550)**	**(87,074)**	**159.6%**	**(87,074)**	**159.6%**	**(109,594)**	**214.8%**	**(20.5%)**
Cash/cash equivalents at the year begin:	180,328	-	-	-	-	205,554	176.4%	(100.0%)
Cash/cash equivalents at the year end:	**125,778**	**(87,074)**	**(69.2%)**	**(87,074)**	**(69.2%)**	**95,961**	**146.4%**	**(190.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	177	57.7%	81	26.4%	-	-	49	15.9%	306	.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	213,551	100.0%	213,551	99.9%
Total	**177**	**.1%**	**81**	**-**	**-**	**-**	**213,599**	**99.9%**	**213,857**	**100.0%**

Contact Details

Municipal Manager	Ms Nokuthula Mazibuko	015 294 1076
Financial Manager	Mr Thabo Nonyane	015 294 1069

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THABAZIMBI (LIM361)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**332,366**	**46,839**	**14.1%**	**46,839**	**14.1%**	**74,546**	**26.2%**	**(37.2%)**
Property rates	47,227	15,389	32.6%	15,389	32.6%	9,284	21.1%	65.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	78,615	5,122	6.5%	5,122	6.5%	13,384	16.7%	(61.7%)
Service charges - water revenue	34,433	10,989	31.9%	10,989	31.9%	7,045	21.0%	56.0%
Service charges - sanitation revenue	25,627	6,445	25.2%	6,445	25.2%	4,889	26.4%	31.8%
Service charges - refuse revenue	19,131	2,245	11.7%	2,245	11.7%	3,093	27.5%	(27.4%)
Service charges - other	386	-	-	-	-	-	-	-
Rental of facilities and equipment	442	71	16.2%	71	16.2%	105	6.4%	(32.1%)
Interest earned - external investments	52	-	-	-	-	10	24.8%	(100.0%)
Interest earned - outstanding debtors	23,131	3,926	17.0%	3,926	17.0%	5,245	59.1%	(25.2%)
Dividends received	-	-	-	-	-	-	-	-
Fines	124	13	10.1%	13	10.1%	24	.7%	(47.3%)
Licences and permits	3,000	-	-	-	-	1	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	99,586	2,552	2.6%	2,552	2.6%	31,137	43.2%	(91.8%)
Other own revenue	612	87	14.3%	87	14.3%	330	7.1%	(73.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**363,947**	**49,462**	**13.6%**	**49,462**	**13.6%**	**37,478**	**13.1%**	**32.0%**
Employee related costs	131,000	28,755	22.0%	28,755	22.0%	28,679	24.7%	.3%
Remuneration of councillors	10,651	2,714	25.5%	2,714	25.5%	2,004	24.5%	35.5%
Debt impairment	6,646	-	-	-	-	-	-	-
Depreciation and asset impairment	27,290	-	-	-	-	4	-	(100.0%)
Finance charges	9,500	80	.8%	80	.8%	71	1.0%	13.5%
Bulk purchases	107,355	12,852	12.0%	12,852	12.0%	1,084	1.4%	1,085.2%
Other Materials	-	-	-	-	-	-	-	-
Contracted services	8,250	2,252	27.3%	2,252	27.3%	1,339	14.3%	68.2%
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	63,255	2,809	4.4%	2,809	4.4%	4,297	12.9%	(34.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(31,581)**	**(2,622)**		**(2,622)**		**37,068**		
Transfers recognised - capital	32,612	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1,031**	**(2,622)**		**(2,622)**		**37,068**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1,031**	**(2,622)**		**(2,622)**		**37,068**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1,031**	**(2,622)**		**(2,622)**		**37,068**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1,031**	**(2,622)**		**(2,622)**		**37,068**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**33,612**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
National Government	32,612	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**32,612**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1,000	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**33,612**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**11,800**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	1,000	-	-	-	-	-	-	-
Sport And Recreation	10,800	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**21,812**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	21,812	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**364,978**	**76,603**	**21.0%**	**76,603**	**21.0%**	**54,753**	**20.7%**	**39.9%**
Property rates, penalties and collection charges	47,227	8,735	18.5%	8,735	18.5%	8,830	26.7%	(1.1%)
Service charges	158,191	19,929	12.6%	19,929	12.6%	17,681	16.4%	12.7%
Other revenue	**4,178**	**2,496**	**59.7%**	**2,496**	**59.7%**	**(4,737)**	**(40.8%)**	**(152.7%)**
Government - operating	99,586	43,397	43.6%	43,397	43.6%	31,137	43.2%	39.4%
Government - capital	32,612	-	-	-	-	-	-	-
Interest	23,183	2,046	8.8%	2,046	8.8%	1,843	27.7%	11.0%
Dividends	-	-	-	-	-	-	-	-
Payments	**(330,011)**	**(52,001)**	**15.8%**	**(52,001)**	**15.8%**	**(37,478)**	**13.6%**	**38.8%**
Suppliers and employees	(320,511)	(51,900)	16.2%	(51,900)	16.2%	(37,369)	13.9%	38.9%
Finance charges	(9,500)	(101)	1.1%	(101)	1.1%	(109)	1.5%	(7.5%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**34,967**	**24,602**	**70.4%**	**24,602**	**70.4%**	**17,276**	**(160.0%)**	**42.4%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(32,612)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(32,612)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(32,612)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(1,284)**	**-**	**-**	**-**	**-**	**(107)**	**8.4%**	**(100.0%)**
Repayment of borrowing	(1,284)	-	-	-	-	(107)	8.4%	(100.0%)
Net Cash from/(used) Financing Activities	**(1,284)**	**-**	**-**	**-**	**-**	**(107)**	**10.5%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**1,071**	**24,602**	**2,296.9%**	**24,602**	**2,296.9%**	**17,169**	**(12.0%)**	**43.3%**
Cash/cash equivalents at the year begin:	(117,568)	-	-	-	-	3,921	613.4%	(100.0%)
Cash/cash equivalents at the year end:	**(116,496)**	**24,602**	**(21.1%)**	**24,602**	**(21.1%)**	**21,090**	**(14.8%)**	**16.7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	500	.8%	5,473	9.0%	2,988	4.9%	51,710	85.2%	60,671	19.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	63	.3%	3,199	16.5%	2,049	10.6%	14,068	72.6%	19,378	6.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	33	.1%	6,132	13.0%	3,936	8.3%	37,100	78.6%	47,202	15.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1	-	3,063	6.7%	2,623	5.7%	40,292	87.6%	45,979	14.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1	-	1,041	4.2%	872	3.5%	22,647	92.2%	24,560	7.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	28	.9%	28	.9%	2,940	98.1%	2,996	1.0%	-	-	-	-
Interest on Arrear Debtor Accounts	3	-	1,979	2.7%	1,891	2.6%	68,583	94.7%	72,456	23.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	106	.3%	1,453	3.7%	(404)	(1.0%)	38,573	97.1%	39,728	12.7%	-	-	-	-
Total By Income Source	**707**	**.2%**	**22,369**	**7.1%**	**13,981**	**4.5%**	**275,914**	**88.2%**	**312,971**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	1,044	12.1%	824	9.6%	6,727	78.3%	8,596	2.7%	-	-	-	-
Commercial	7	-	5,458	12.4%	3,619	8.2%	35,067	79.4%	44,151	14.1%	-	-	-	-
Households	658	.3%	10,540	4.5%	8,884	3.8%	213,051	91.4%	233,133	74.5%	-	-	-	-
Other	42	.2%	5,326	19.7%	654	2.4%	21,068	77.8%	27,090	8.7%	-	-	-	-
Total By Customer Group	**707**	**.2%**	**22,369**	**7.1%**	**13,981**	**4.5%**	**275,914**	**88.2%**	**312,971**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	7,326	4.0%	4,464	2.5%	611	.3%	169,544	93.2%	181,944	63.5%
Bulk Water	-	-	-	-	-	-	53,779	100.0%	53,779	18.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	5,796	100.0%	5,796	2.0%
Trade Creditors	7,728	17.1%	4,464	9.9%	620	1.4%	32,325	71.6%	45,137	15.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**15,053**	**5.3%**	**8,928**	**3.1%**	**1,231**	**.4%**	**261,445**	**91.2%**	**286,657**	**100.0%**

Contact Details

Municipal Manager	Mr TG Ramagaga	014 777 1525
Financial Manager	Mr M Mhlanga	014 777 1525

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPHALALE (LIM362)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**498,015**	**142,765**	**28.7%**	**142,765**	**28.7%**	**116,092**	**25.2%**	**23.0%**
Property rates	53,862	18,400	34.2%	18,400	34.2%	17,753	36.1%	3.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	180,498	38,354	21.2%	38,354	21.2%	35,980	20.5%	6.6%
Service charges - water revenue	41,475	8,974	21.6%	8,974	21.6%	9,185	25.0%	(2.3%)
Service charges - sanitation revenue	18,648	4,600	24.7%	4,600	24.7%	4,316	25.9%	6.6%
Service charges - refuse revenue	14,433	3,645	25.3%	3,645	25.3%	3,356	27.9%	8.6%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	277	55	19.7%	55	19.7%	55	17.7%	(.6%)
Interest earned - external investments	1,425	358	25.1%	358	25.1%	418	13.8%	(14.3%)
Interest earned - outstanding debtors	26,464	5,122	19.4%	5,122	19.4%	5,706	24.9%	(10.2%)
Dividends received	-	-	-	-	-	-	-	-
Fines	427	46	10.8%	46	10.8%	114	28.9%	(59.5%)
Licences and permits	9,225	3,115	33.8%	3,115	33.8%	3,297	33.3%	(5.5%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	136,380	55,400	40.6%	55,400	40.6%	31,647	27.7%	75.1%
Other own revenue	14,902	4,695	31.5%	4,695	31.5%	4,264	21.1%	10.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**537,930**	**126,779**	**23.6%**	**126,779**	**23.6%**	**121,308**	**24.0%**	**4.5%**
Employee related costs	186,963	43,725	23.4%	43,725	23.4%	41,133	23.1%	6.3%
Remuneration of councillors	10,325	2,465	23.9%	2,465	23.9%	2,294	23.6%	7.4%
Debt impairment	1,500	-	-	-	-	28	1.7%	(100.0%)
Depreciation and asset impairment	81,162	20,190	24.9%	20,190	24.9%	17,679	24.3%	14.2%
Finance charges	17,708	3,537	20.0%	3,537	20.0%	1,894	16.7%	86.7%
Bulk purchases	150,814	39,058	25.9%	39,058	25.9%	27,128	18.8%	44.0%
Other Materials	-	-	-	-	-	-	-	-
Contracted services	14,319	507	3.5%	507	3.5%	4,218	37.1%	(88.0%)
Transfers and grants	800	-	-	-	-	287	20.4%	(100.0%)
Other expenditure	74,340	17,297	23.3%	17,297	23.3%	26,647	35.1%	(35.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(39,915)**	**15,986**		**15,986**		**(5,215)**		
Transfers recognised - capital	50,673	16,592	32.7%	16,592	32.7%	32,722	31.1%	(49.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**10,758**	**32,578**		**32,578**		**27,507**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**10,758**	**32,578**		**32,578**		**27,507**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**10,758**	**32,578**		**32,578**		**27,507**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**10,758**	**32,578**		**32,578**		**27,507**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**56,523**	**15,989**	**28.3%**	**15,989**	**28.3%**	**24,425**	**22.9%**	**(34.5%)**
National Government	50,973	15,988	31.4%	15,988	31.4%	18,325	17.4%	(12.8%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**50,973**	**15,988**	**31.4%**	**15,988**	**31.4%**	**18,325**	**17.4%**	**(12.8%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	5,550	1	-	1	-	6,100	469.2%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**56,523**	**15,989**	**28.3%**	**15,989**	**28.3%**	**24,425**	**22.9%**	**(34.5%)**
Governance and Administration	**3,750**	**-**	**-**	**-**	**-**	**2,698**	**2,697.5%**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	3,750	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	2,698	-	(100.0%)
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**27,902**	**8,505**	**30.5%**	**8,505**	**30.5%**	**5,133**	**16.5%**	**65.7%**
Planning and Development	-	-	-	-	-	269	-	(100.0%)
Road Transport	27,902	8,505	30.5%	8,505	30.5%	4,864	15.7%	74.8%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**24,871**	**7,485**	**30.1%**	**7,485**	**30.1%**	**16,595**	**22.0%**	**(54.9%)**
Electricity	10,013	-	-	-	-	4,473	33.9%	(100.0%)
Water	5,616	443	7.9%	443	7.9%	9,669	18.2%	(95.4%)
Waste Water Management	9,242	7,041	76.2%	7,041	76.2%	2,453	27.3%	187.1%
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**495,236**	**167,481**	**33.8%**	**167,481**	**33.8%**	**147,426**	**27.3%**	**13.6%**
Property rates, penalties and collection charges	51,169	13,807	27.0%	13,807	27.0%	24,204	51.8%	(43.0%)
Service charges	222,446	62,572	28.1%	62,572	28.1%	38,337	16.7%	63.2%
Other revenue	**23,143**	**7,912**	**34.2%**	**7,912**	**34.2%**	**6,950**	**17.1%**	**13.8%**
Government - operating	136,380	56,590	41.5%	56,590	41.5%	46,892	41.0%	20.7%
Government - capital	50,673	21,120	41.7%	21,120	41.7%	25,093	23.9%	(15.8%)
Interest	11,425	5,480	48.0%	5,480	48.0%	5,910	195.8%	(7.3%)
Dividends	-	-	-	-	-	40	-	(100.0%)
Payments	**(458,143)**	**(109,135)**	**23.8%**	**(109,135)**	**23.8%**	**(103,595)**	**24.0%**	**5.3%**
Suppliers and employees	(439,636)	(105,598)	24.0%	(105,598)	24.0%	(101,419)	24.2%	4.1%
Finance charges	(17,708)	(3,537)	20.0%	(3,537)	20.0%	(1,894)	16.7%	86.7%
Transfers and grants	(800)	-	-	-	-	(281)	18.7%	(100.0%)
Net Cash from/(used) Operating Activities	**37,092**	**58,346**	**157.3%**	**58,346**	**157.3%**	**43,832**	**40.9%**	**33.1%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(50,673)**	**(18,124)**	**35.8%**	**(18,124)**	**35.8%**	**(24,425)**	**22.9%**	**(25.8%)**
Capital assets	(50,673)	(18,124)	35.8%	(18,124)	35.8%	(24,425)	22.9%	(25.8%)
Net Cash from/(used) Investing Activities	**(50,673)**	**(18,124)**	**35.8%**	**(18,124)**	**35.8%**	**(24,425)**	**22.9%**	**(25.8%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(13,581)**	**40,223**	**(296.2%)**	**40,223**	**(296.2%)**	**19,406**	**2,585.7%**	**107.3%**
Cash/cash equivalents at the year begin:	20,134	(5,539)	(27.5%)	(5,539)	(27.5%)	-	-	(100.0%)
Cash/cash equivalents at the year end:	**6,553**	**34,683**	**529.2%**	**34,683**	**529.2%**	**19,406**	**56.7%**	**78.7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3,777	7.7%	2,485	5.1%	1,610	3.3%	41,277	84.0%	49,149	20.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13,038	22.3%	5,697	9.7%	2,388	4.1%	37,409	63.9%	58,532	24.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5,250	8.0%	2,969	4.5%	2,129	3.3%	54,912	84.1%	65,260	26.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2,063	6.3%	1,183	3.6%	859	2.6%	28,706	87.5%	32,811	13.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,670	5.2%	1,129	3.5%	814	2.5%	28,636	88.8%	32,248	13.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	54	.9%	60	1.0%	53	.9%	5,935	97.3%	6,101	2.5%	-	-	-	-
Total By Income Source	**25,851**	**10.6%**	**13,522**	**5.5%**	**7,853**	**3.2%**	**196,875**	**80.7%**	**244,101**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	803	21.1%	282	7.4%	233	6.1%	2,486	65.3%	3,805	1.6%	-	-	-	-
Commercial	4,062	9.3%	1,875	4.3%	1,374	3.1%	36,589	83.3%	43,900	18.0%	-	-	-	-
Households	19,337	12.5%	9,731	6.3%	4,842	3.1%	120,555	78.0%	154,465	63.3%	-	-	-	-
Other	1,649	3.9%	1,634	3.9%	1,404	3.3%	37,245	88.8%	41,931	17.2%	-	-	-	-
Total By Customer Group	**25,851**	**10.6%**	**13,522**	**5.5%**	**7,853**	**3.2%**	**196,875**	**80.7%**	**244,101**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	11,387	100.0%	-	-	-	-	-	-	11,387	65.3%
Bulk Water	807	100.0%	-	-	-	-	-	-	807	4.6%
PAYE deductions	3,000	100.0%	-	-	-	-	-	-	3,000	17.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	1,351	100.0%	-	-	-	-	-	-	1,351	7.7%
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	839	100.0%	-	-	-	-	-	-	839	4.8%
Other	68	100.0%	-	-	-	-	-	-	68	.4%
Total	**17,451**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**17,451**	**100.0%**

Contact Details

Municipal Manager	Mrs Edith M Tukakgomo	014 762 1409
Financial Manager	Mr MS Langa	014 762 1482

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BELA BELA (LIM366)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**413,908**	**-**	**-**	**-**	**-**	**87,714**	**22.2%**	**(100.0%)**
Property rates	84,996	-	-	-	-	17,348	21.6%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	133,286	-	-	-	-	24,474	19.6%	(100.0%)
Service charges - water revenue	29,540	-	-	-	-	6,558	24.3%	(100.0%)
Service charges - sanitation revenue	17,332	-	-	-	-	4,243	26.3%	(100.0%)
Service charges - refuse revenue	10,666	-	-	-	-	2,031	20.4%	(100.0%)
Service charges - other	1,194	-	-	-	-	21	1.9%	(100.0%)
Rental of facilities and equipment	1,939	-	-	-	-	167	9.2%	(100.0%)
Interest earned - external investments	4,069	-	-	-	-	37	2.4%	(100.0%)
Interest earned - outstanding debtors	10,604	-	-	-	-	1,042	10.6%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	19,598	-	-	-	-	-	-	-
Licences and permits	7,259	-	-	-	-	16	.1%	(100.0%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	84,840	-	-	-	-	31,226	40.2%	(100.0%)
Other own revenue	8,585	-	-	-	-	550	13.6%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**406,627**	**-**	**-**	**-**	**-**	**100,798**	**25.6%**	**(100.0%)**
Employee related costs	128,936	-	-	-	-	40,129	33.5%	(100.0%)
Remuneration of councillors	7,364	-	-	-	-	1,657	23.8%	(100.0%)
Debt impairment	17,000	-	-	-	-	10,510	70.1%	(100.0%)
Depreciation and asset impairment	48,000	-	-	-	-	-	-	-
Finance charges	7,317	-	-	-	-	-	-	-
Bulk purchases	103,393	-	-	-	-	20,324	21.5%	(100.0%)
Other Materials	29,797	-	-	-	-	4,254	13.9%	(100.0%)
Contracted services	24,926	-	-	-	-	4,288	16.4%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	39,893	-	-	-	-	19,637	30.5%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**7,281**	**-**		**-**		**(13,085)**		
Transfers recognised - capital	93,110	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**100,391**	**-**		**-**		**(13,085)**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**100,391**	**-**		**-**		**(13,085)**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**100,391**	**-**		**-**		**(13,085)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**100,391**	**-**		**-**		**(13,085)**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**96,367**	**11,591**	**12.0%**	**11,591**	**12.0%**	**3,109**	**3.6%**	**272.8%**
National Government	91,367	11,591	12.7%	11,591	12.7%	3,109	3.7%	272.8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**91,367**	**11,591**	**12.7%**	**11,591**	**12.7%**	**3,109**	**3.7%**	**272.8%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	5,000	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**96,367**	**11,591**	**12.0%**	**11,591**	**12.0%**	**3,109**	**3.6%**	**272.8%**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**12,075**	**144**	**1.2%**	**144**	**1.2%**	**2,320**	**45.3%**	**(93.8%)**
Community & Social Services	-	144	-	144	-	-	-	(100.0%)
Sport And Recreation	12,075	-	-	-	-	2,320	45.3%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**13,265**	**1,810**	**13.6%**	**1,810**	**13.6%**	**789**	**5.3%**	**129.4%**
Planning and Development	3,000	-	-	-	-	-	-	-
Road Transport	10,265	1,810	17.6%	1,810	17.6%	789	5.3%	129.4%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**71,027**	**9,636**	**13.6%**	**9,636**	**13.6%**	**-**	**-**	**(100.0%)**
Electricity	15,580	3,090	19.8%	3,090	19.8%	-	-	(100.0%)
Water	32,497	740	2.3%	740	2.3%	-	-	(100.0%)
Waste Water Management	22,950	5,806	25.3%	5,806	25.3%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**467,107**	**-**	**-**	**-**	**-**	**128,110**	**27.3%**	**(100.0%)**
Property rates, penalties and collection charges	72,671	-	-	-	-	17,348	22.8%	(100.0%)
Service charges	173,483	-	-	-	-	37,327	22.0%	(100.0%)
Other revenue	**32,093**	**-**	**-**	**-**	**-**	**734**	**1.5%**	**(100.0%)**
Government - operating	83,931	-	-	-	-	31,226	40.2%	(100.0%)
Government - capital	93,110	-	-	-	-	40,396	46.8%	(100.0%)
Interest	11,819	-	-	-	-	1,079	9.5%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(316,318)**	**-**	**-**	**-**	**-**	**(100,397)**	**29.0%**	**(100.0%)**
Suppliers and employees	(309,001)	-	-	-	-	(100,397)	29.3%	(100.0%)
Finance charges	(7,317)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**150,789**	**-**	**-**	**-**	**-**	**27,713**	**22.6%**	**(100.0%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**327**	**327.0%**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	327	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(94,597)**	**-**	**-**	**-**	**-**	**(2,960)**	**3.5%**	**(100.0%)**
Capital assets	(94,597)	-	-	-	-	(2,960)	3.5%	(100.0%)
Net Cash from/(used) Investing Activities	**(94,597)**	**-**	**-**	**-**	**-**	**(2,633)**	**3.1%**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**4,458**	**-**	**-**	**-**	**-**	**26,750**	**(522.8%)**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	26,622	-	(100.0%)
Increase (decrease) in consumer deposits	4,458	-	-	-	-	128	(2.5%)	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**(28,533)**	**-**	**(100.0%)**
Repayment of borrowing	-	-	-	-	-	(28,533)	-	(100.0%)
Net Cash from/(used) Financing Activities	**4,458**	**-**	**-**	**-**	**-**	**(1,783)**	**34.9%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**60,650**	**-**	**-**	**-**	**-**	**23,296**	**71.6%**	**(100.0%)**
Cash/cash equivalents at the year begin:	1,301	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**61,951**	**-**	**-**	**-**	**-**	**23,296**	**68.6%**	**(100.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Jamela Selapyane (Acting)	014 736 8001
Financial Manager	Ms Lerato Phasha (Acting)	014 736 8049

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOGALAKWENA (LIM367)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**954,400**	**352,618**	**36.9%**	**352,618**	**36.9%**	**34,328**	**3.9%**	**927.2%**
Property rates	76,924	16,463	21.4%	16,463	21.4%	5,780	7.9%	184.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	267,029	60,407	22.6%	60,407	22.6%	18,726	7.7%	222.6%
Service charges - water revenue	77,091	19,718	25.6%	19,718	25.6%	4,400	6.3%	348.1%
Service charges - sanitation revenue	26,275	4,119	15.7%	4,119	15.7%	1,270	4.9%	224.4%
Service charges - refuse revenue	16,143	3,681	22.8%	3,681	22.8%	1,146	7.6%	221.3%
Service charges - other	-	-	-	-	-	(264)	-	(100.0%)
Rental of facilities and equipment	1,611	141	8.7%	141	8.7%	32	2.6%	341.0%
Interest earned - external investments	42,139	-	-	-	-	-	-	-
Interest earned - outstanding debtors	3,411	8,647	253.5%	8,647	253.5%	2,559	81.2%	237.9%
Dividends received	-	-	-	-	-	-	-	-
Fines	6,470	(7)	(.1%)	(7)	(.1%)	0	-	(2,123.7%)
Licences and permits	9,838	1,332	13.5%	1,332	13.5%	(1,959)	(7,054.5%)	(168.0%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	403,839	233,882	57.9%	233,882	57.9%	-	-	(100.0%)
Other own revenue	3,518	685	19.5%	685	19.5%	24	.5%	2,747.1%
Gains on disposal of PPE	20,112	3,550	17.7%	3,550	17.7%	2,614	29.9%	35.8%
Operating Expenditure	**954,363**	**198,247**	**20.8%**	**198,247**	**20.8%**	**53,875**	**6.1%**	**268.0%**
Employee related costs	346,854	62,863	18.1%	62,863	18.1%	138	-	45,344.9%
Remuneration of councillors	24,521	4,648	19.0%	4,648	19.0%	-	-	(100.0%)
Debt impairment	40,111	-	-	-	-	-	-	-
Depreciation and asset impairment	98,709	18	-	18	-	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	238,429	70,830	29.7%	70,830	29.7%	43,592	19.4%	62.5%
Other Materials	32,141	2,881	9.0%	2,881	9.0%	162	.3%	1,674.0%
Contracted services	110,531	46,116	41.7%	46,116	41.7%	4,839	8.2%	853.0%
Transfers and grants	1,711	112	6.5%	112	6.5%	6	-	1,762.3%
Other expenditure	61,356	10,780	17.6%	10,780	17.6%	5,137	7.2%	109.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**36**	**154,370**		**154,370**		**(19,547)**		
Transfers recognised - capital	270,416	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	8,935	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**279,387**	**154,370**		**154,370**		**(19,547)**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**279,387**	**154,370**		**154,370**		**(19,547)**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**279,387**	**154,370**		**154,370**		**(19,547)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**279,387**	**154,370**		**154,370**		**(19,547)**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**277,416**	**32,984**	**11.9%**	**32,984**	**11.9%**	**69,745**	**14.3%**	**(52.7%)**
National Government	270,416	32,306	11.9%	32,306	11.9%	67,486	18.4%	(52.1%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**270,416**	**32,306**	**11.9%**	**32,306**	**11.9%**	**67,486**	**18.4%**	**(52.1%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	7,000	678	9.7%	678	9.7%	2,259	1.9%	(70.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**277,416**	**32,984**	**11.9%**	**32,984**	**11.9%**	**69,745**	**14.3%**	**(52.7%)**
Governance and Administration	**-**	**678**	**-**	**678**	**-**	**-**	**-**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	678	-	678	-	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**21,524**	**659**	**3.1%**	**659**	**3.1%**	**1,292**	**5.2%**	**(49.0%)**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	21,524	659	3.1%	659	3.1%	1,292	9.5%	(49.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**33,000**	**1,043**	**3.2%**	**1,043**	**3.2%**	**1,078**	**1.9%**	**(3.2%)**
Planning and Development	7,000	-	-	-	-	-	-	-
Road Transport	26,000	1,043	4.0%	1,043	4.0%	1,078	2.2%	(3.2%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**222,892**	**30,603**	**13.7%**	**30,603**	**13.7%**	**67,375**	**17.8%**	**(54.6%)**
Electricity	17,533	522	3.0%	522	3.0%	48	.2%	976.9%
Water	190,152	30,081	15.8%	30,081	15.8%	65,116	19.8%	(53.8%)
Waste Water Management	15,206	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	2,210	18.0%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**1,204,704**	**-**	**-**	**-**	**-**	**344,267**	**27.7%**	**(100.0%)**
Property rates, penalties and collection charges	76,924	-	-	-	-	16,584	22.7%	(100.0%)
Service charges	386,538	-	-	-	-	77,718	22.0%	(100.0%)
Other revenue	**21,437**	**-**	**-**	**-**	**-**	**(4,298)**	**(19.7%)**	**(100.0%)**
Government - operating	403,839	-	-	-	-	217,981	56.6%	(100.0%)
Government - capital	270,416	-	-	-	-	28,500	7.8%	(100.0%)
Interest	45,550	-	-	-	-	7,782	18.5%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(815,543)**	**-**	**-**	**-**	**-**	**(98,747)**	**11.2%**	**(100.0%)**
Suppliers and employees	(813,832)	-	-	-	-	(98,741)	11.5%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(1,711)	-	-	-	-	(6)	-	(100.0%)
Net Cash from/(used) Operating Activities	**389,161**	**-**	**-**	**-**	**-**	**245,520**	**68.4%**	**(100.0%)**
Cash Flow from Investing Activities								
Receipts	**18,915**	**-**	**-**	**-**	**-**	**7,598**	**86.8%**	**(100.0%)**
Proceeds on disposal of PPE	20,112	-	-	-	-	7,598	86.8%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(1,197)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(277,416)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(277,416)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(258,501)**	**-**	**-**	**-**	**-**	**7,598**	**(2.1%)**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**130,660**	**-**	**-**	**-**	**-**	**253,118**	**############**	**(100.0%)**
Cash/cash equivalents at the year begin:	86,766	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**217,426**	**-**	**-**	**-**	**-**	**253,118**	**##############**	**(100.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8,161	3.6%	8,854	3.9%	5,416	2.4%	203,787	90.1%	226,218	32.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17,171	23.2%	11,939	16.2%	4,958	6.7%	39,824	53.9%	73,892	10.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5,856	5.5%	3,741	3.5%	2,126	2.0%	93,864	88.9%	105,587	15.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,406	3.4%	1,066	2.6%	726	1.8%	37,746	92.2%	40,945	5.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,377	2.6%	1,119	2.1%	808	1.5%	49,120	93.7%	52,424	7.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2,936	1.6%	2,873	1.6%	2,788	1.5%	172,360	95.2%	180,957	26.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,512	10.1%	517	3.5%	247	1.6%	12,668	84.8%	14,944	2.2%	-	-	-	-
Total By Income Source	**38,420**	**5.5%**	**30,109**	**4.3%**	**17,068**	**2.5%**	**609,369**	**87.7%**	**694,965**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1,662	2.1%	2,346	2.9%	1,873	2.3%	75,073	92.7%	80,954	11.6%	-	-	-	-
Commercial	12,927	26.3%	7,390	15.0%	2,317	4.7%	26,522	54.0%	49,156	7.1%	-	-	-	-
Households	23,830	4.2%	20,373	3.6%	12,879	2.3%	507,773	89.9%	564,855	81.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**38,420**	**5.5%**	**30,109**	**4.3%**	**17,068**	**2.5%**	**609,369**	**87.7%**	**694,965**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	22,414	100.0%	-	-	-	-	-	-	22,414	88.2%
Bulk Water	3,188	100.0%	-	-	-	-	-	-	3,188	12.5%
PAYE deductions	3,509	100.0%	-	-	-	-	-	-	3,509	13.8%
VAT (output less input)	(4,967)	100.0%	-	-	-	-	-	-	(4,967)	(19.5%)
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	1,270	100.0%	-	-	-	-	-	-	1,270	5.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	**25,414**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**25,414**	**100.0%**

Contact Details

Municipal Manager	Mr Malwane Markus	015 491 9604
Financial Manager	Mr Sasa Mulenga	015 491 9703

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MODIMOLLE-MOOKGOPONG (LIM368)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**477,748**	**145,276**	**30.4%**	**145,276**	**30.4%**	**124,722**	**27.0%**	**16.5%**
Property rates	103,157	20,569	19.9%	20,569	19.9%	19,647	30.1%	4.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	133,122	37,049	27.8%	37,049	27.8%	30,524	18.8%	21.4%
Service charges - water revenue	53,066	16,121	30.4%	16,121	30.4%	14,345	34.1%	12.4%
Service charges - sanitation revenue	18,034	3,915	21.7%	3,915	21.7%	3,715	16.6%	5.4%
Service charges - refuse revenue	17,847	4,524	25.3%	4,524	25.3%	4,368	26.0%	3.6%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	729	123	16.9%	123	16.9%	154	25.3%	(20.3%)
Interest earned - external investments	104	44	42.4%	44	42.4%	247	8.1%	(82.3%)
Interest earned - outstanding debtors	36,897	9,076	24.6%	9,076	24.6%	7,325	24.7%	23.9%
Dividends received	-	-	-	-	-	-	-	-
Fines	446	-	-	-	-	-	-	-
Licences and permits	1,900	98	5.2%	98	5.2%	516	6.3%	(81.0%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	107,831	52,863	49.0%	52,863	49.0%	45,383	43.2%	16.5%
Other own revenue	4,616	894	19.4%	894	19.4%	(1,503)	(23.3%)	(159.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**634,030**	**93,989**	**14.8%**	**93,989**	**14.8%**	**9,544**	**1.7%**	**884.8%**
Employee related costs	202,644	48,102	23.7%	48,102	23.7%	215	.1%	22,276.4%
Remuneration of councillors	10,099	3,249	32.2%	3,249	32.2%	-	-	(100.0%)
Debt impairment	39,045	(47)	(.1%)	(47)	(.1%)	1,109	4.2%	(104.2%)
Depreciation and asset impairment	60,937	-	-	-	-	-	-	-
Finance charges	5,727	1	-	1	-	-	-	(100.0%)
Bulk purchases	196,034	23,779	12.1%	23,779	12.1%	3,772	2.3%	530.4%
Other Materials	22,477	135	.6%	135	.6%	857	9.7%	(84.2%)
Contracted services	67,368	12,616	18.7%	12,616	18.7%	2,042	3.8%	517.8%
Transfers and grants	890	-	-	-	-	-	-	-
Other expenditure	28,811	6,153	21.4%	6,153	21.4%	1,549	5.6%	297.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(156,282)**	**51,287**		**51,287**		**115,178**		
Transfers recognised - capital	95,935	19,702	20.5%	19,702	20.5%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(60,347)**	**70,989**		**70,989**		**115,178**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(60,347)**	**70,989**		**70,989**		**115,178**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(60,347)**	**70,989**		**70,989**		**115,178**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(60,347)**	**70,989**		**70,989**		**115,178**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**160,513**	**4,297**	**2.7%**	**4,297**	**2.7%**	**7,754**	**6.2%**	**(44.6%)**
National Government	95,935	4,297	4.5%	4,297	4.5%	7,754	6.2%	(44.6%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**95,935**	**4,297**	**4.5%**	**4,297**	**4.5%**	**7,754**	**6.2%**	**(44.6%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	64,578	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**160,513**	**4,297**	**2.7%**	**4,297**	**2.7%**	**7,754**	**6.2%**	**(44.6%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**36**	**1.3%**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	36	1.3%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11,623**	**903**	**7.8%**	**903**	**7.8%**	**4,081**	**39.8%**	**(77.9%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	11,623	903	7.8%	903	7.8%	4,081	39.8%	(77.9%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**148,890**	**3,394**	**2.3%**	**3,394**	**2.3%**	**3,637**	**3.2%**	**(6.7%)**
Electricity	10,000	-	-	-	-	843	10.5%	(100.0%)
Water	74,129	-	-	-	-	825	1.4%	(100.0%)
Waste Water Management	57,112	1,672	2.9%	1,672	2.9%	1,679	4.3%	(.4%)
Waste Management	7,648	1,721	22.5%	1,721	22.5%	290	6.4%	493.3%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**460,405**	**181,164**	**39.3%**	**181,164**	**39.3%**	**173,845**	**31.4%**	**4.2%**
Property rates, penalties and collection charges	75,305	13,006	17.3%	13,006	17.3%	12,002	19.3%	8.4%
Service charges	170,814	43,043	25.2%	43,043	25.2%	38,991	16.7%	10.4%
Other revenue	**4,882**	**49,931**	**1,022.8%**	**49,931**	**1,022.8%**	**15,373**	**100.3%**	**224.8%**
Government - operating	107,831	46,373	43.0%	46,373	43.0%	46,477	44.2%	(.2%)
Government - capital	95,935	24,657	25.7%	24,657	25.7%	59,604	47.6%	(58.6%)
Interest	5,638	4,154	73.7%	4,154	73.7%	1,398	11.7%	197.1%
Dividends	-	-	-	-	-	-	-	-
Payments	**(591,532)**	**(127,501)**	**21.6%**	**(127,501)**	**21.6%**	**(72,389)**	**16.9%**	**76.1%**
Suppliers and employees	(590,144)	(127,499)	21.6%	(127,499)	21.6%	(72,389)	17.0%	76.1%
Finance charges	(498)	(1)	.3%	(1)	.3%	-	-	(100.0%)
Transfers and grants	(890)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(131,127)**	**53,663**	**(40.9%)**	**53,663**	**(40.9%)**	**101,456**	**80.9%**	**(47.1%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(160,513)**	**(5,112)**	**3.2%**	**(5,112)**	**3.2%**	**(7,754)**	**6.2%**	**(34.1%)**
Capital assets	(160,513)	(5,112)	3.2%	(5,112)	3.2%	(7,754)	6.2%	(34.1%)
Net Cash from/(used) Investing Activities	**(160,513)**	**(5,112)**	**3.2%**	**(5,112)**	**3.2%**	**(7,754)**	**6.2%**	**(34.1%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(291,640)**	**48,551**	**(16.6%)**	**48,551**	**(16.6%)**	**93,702**	**(467,386.8%)**	**(48.2%)**
Cash/cash equivalents at the year begin:	(93,239)	5,987	(6.4%)	5,987	(6.4%)	(74,109)	(14,184.7%)	(108.1%)
Cash/cash equivalents at the year end:	**(384,879)**	**54,538**	**(14.2%)**	**54,538**	**(14.2%)**	**19,593**	**3,899.8%**	**178.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5,308	5.9%	4,009	4.5%	3,282	3.7%	76,903	85.9%	89,502	21.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6,679	15.0%	2,108	4.7%	2,100	4.7%	33,594	75.5%	44,480	10.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7,603	8.1%	2,588	2.7%	2,461	2.6%	81,770	86.6%	94,422	22.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,171	3.5%	899	2.7%	852	2.5%	30,940	91.4%	33,861	8.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,363	4.8%	929	3.2%	868	3.0%	25,461	89.0%	28,622	6.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3,174	3.2%	3,078	3.1%	2,960	3.0%	88,648	90.6%	97,859	23.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,608	5.2%	725	2.3%	963	3.1%	27,641	89.3%	30,937	7.4%	-	-	-	-
Total By Income Source	**26,905**	**6.4%**	**14,337**	**3.4%**	**13,485**	**3.2%**	**364,957**	**87.0%**	**419,684**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4,161	14.9%	1,533	5.5%	1,190	4.3%	20,998	75.3%	27,882	6.6%	-	-	-	-
Commercial	5,947	10.7%	1,539	2.8%	1,793	3.2%	46,471	83.4%	55,751	13.3%	-	-	-	-
Households	14,501	5.1%	8,941	3.1%	8,865	3.1%	252,626	88.7%	284,933	67.9%	-	-	-	-
Other	2,296	4.5%	2,323	4.5%	1,637	3.2%	44,862	87.8%	51,118	12.2%	-	-	-	-
Total By Customer Group	**26,905**	**6.4%**	**14,337**	**3.4%**	**13,485**	**3.2%**	**364,957**	**87.0%**	**419,684**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	17,888	5.4%	24,221	7.3%	177,707	53.5%	112,413	33.8%	332,229	85.9%
Bulk Water	1,088	6.2%	990	5.6%	1,078	6.1%	14,371	82.0%	17,526	4.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	275	.7%	-	-	2,341	6.3%	34,357	92.9%	36,974	9.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**19,251**	**5.0%**	**25,211**	**6.5%**	**181,126**	**46.8%**	**161,141**	**41.7%**	**386,729**	**100.0%**

Contact Details

Municipal Manager	Ms MAPULE FELICITY	014 718 2077
Financial Manager	Mr Sithole M.J	014 718 2052

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: WATERBERG (DC36)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**138,401**	**55,471**	**40.1%**	**55,471**	**40.1%**	**52,099**	**39.1%**	**6.5%**
Property rates	-	-		-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	2,070	273	13.2%	273	13.2%	216	11.0%	26.2%
Rental of facilities and equipment	-	-	-	-	-	-	-	-
Interest earned - external investments	10,311	3,832	37.2%	3,832	37.2%	2,676	34.3%	43.2%
Interest earned - outstanding debtors	-	0	-	0	-	0	1.9%	1,500.0%
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	125,986	51,366	40.8%	51,366	40.8%	49,204	39.9%	4.4%
Other own revenue	34	-	-	-	-	3	7.9%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**168,519**	**7,450**	**4.4%**	**7,450**	**4.4%**	**29,663**	**18.3%**	**(74.9%)**
Employee related costs	100,566	-	-	-	-	20,814	22.9%	(100.0%)
Remuneration of councillors	8,654	-	-	-	-	1,781	22.7%	(100.0%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6,375	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-
Contracted services	7,410	-	-	-	-	285	4.1%	(100.0%)
Transfers and grants	-	2,463	-	2,463	-	1,559	52.0%	58.0%
Other expenditure	45,514	4,987	11.0%	4,987	11.0%	5,223	11.8%	(4.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(30,118)**	**48,021**		**48,021**		**22,436**		
Transfers recognised - capital	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(30,118)**	**48,021**		**48,021**		**22,436**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(30,118)**	**48,021**		**48,021**		**22,436**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(30,118)**	**48,021**		**48,021**		**22,436**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(30,118)**	**48,021**		**48,021**		**22,436**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**666**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	666	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**666**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**666**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Governance and Administration	**666**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	666	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**138,401**	**55,471**	**40.1%**	**55,471**	**40.1%**	**52,099**	**39.1%**	**6.5%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	2,070	273	13.2%	273	13.2%	216	2.2%	26.2%
Other revenue	**34**	**-**	**-**	**-**	**-**	**3**	**-**	**(100.0%)**
Government - operating	125,986	51,366	40.8%	51,366	40.8%	49,204	39.9%	4.4%
Government - capital	-	-	-	-	-	-	-	-
Interest	10,311	3,832	37.2%	3,832	37.2%	2,677	-	43.2%
Dividends	-	-	-	-	-	-	-	-
Payments	**(157,322)**	**(7,450)**	**4.7%**	**(7,450)**	**4.7%**	**(29,663)**	**20.2%**	**(74.9%)**
Suppliers and employees	(157,322)	(4,987)	3.2%	(4,987)	3.2%	(28,104)	19.6%	(82.3%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	(2,463)	-	(2,463)	-	(1,559)	52.0%	58.0%
Net Cash from/(used) Operating Activities	**(18,921)**	**48,021**	**(253.8%)**	**48,021**	**(253.8%)**	**22,436**	**(166.4%)**	**114.0%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(666)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(666)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(666)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(19,587)**	**48,021**	**(245.2%)**	**48,021**	**(245.2%)**	**22,436**	**(166.4%)**	**114.0%**
Cash/cash equivalents at the year begin:	130,969	104,295	79.6%	104,295	79.6%	104,295	2,083.7%	-
Cash/cash equivalents at the year end:	**111,382**	**152,316**	**136.8%**	**152,316**	**136.8%**	**126,731**	**(1,494.6%)**	**20.2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	54	99.9%	0	.1%	-	-	-	-	54	100.0%	-	-	-	-
Total By Income Source	**54**	**99.9%**	**0**	**.1%**	**-**	**-**	**-**	**-**	**54**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	54	99.9%	0	.1%	-	-	-	-	54	100.0%	-	-	-	-
Total By Customer Group	**54**	**99.9%**	**0**	**.1%**	**-**	**-**	**-**	**-**	**54**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	352	100.0%	-	-	-	-	-	-	352	100.0%
Total	**352**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**352**	**100.0%**

Contact Details

Municipal Manager		
Financial Manager	Ms Gladwin Tloubatla	014 718 3319

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: EPHRAIM MOGALE (LIM471)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**249,394**	**-**	**-**	**-**	**-**	**80,820**	**33.4%**	**(100.0%)**
Property rates	37,810	-	-	-	-	8,759	24.9%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	50,000	-	-	-	-	10,964	22.5%	(100.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4,232	-	-	-	-	1,003	20.2%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	225	-	-	-	-	214	141.3%	(100.0%)
Interest earned - external investments	9,274	-	-	-	-	1,369	19.7%	(100.0%)
Interest earned - outstanding debtors	6,020	-	-	-	-	982	19.5%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	96	-	-	-	-	18	6.8%	(100.0%)
Licences and permits	2,642	-	-	-	-	1,887	59.3%	(100.0%)
Agency services	888	-	-	-	-	1,599	20.9%	(100.0%)
Transfers recognised - operational	133,485	-	-	-	-	51,570	40.5%	(100.0%)
Other own revenue	4,721	-	-	-	-	2,455	107.3%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**284,263**	**-**	**-**	**-**	**-**	**87,763**	**32.5%**	**(100.0%)**
Employee related costs	92,789	-	-	-	-	16,847	20.5%	(100.0%)
Remuneration of councillors	13,525	-	-	-	-	3,473	27.6%	(100.0%)
Debt impairment	17,679	-	-	-	-	-	-	-
Depreciation and asset impairment	47,700	-	-	-	-	-	-	-
Finance charges	448	-	-	-	-	91	21.6%	(100.0%)
Bulk purchases	34,341	-	-	-	-	6,940	21.9%	(100.0%)
Other Materials	12,214	-	-	-	-	322	3.0%	(100.0%)
Contracted services	12,288	-	-	-	-	5,805	43.0%	(100.0%)
Transfers and grants	2,653	-	-	-	-	-	-	-
Other expenditure	50,627	-	-	-	-	54,285	85.7%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(34,869)**	**-**		**-**		**(6,943)**		
Transfers recognised - capital	32,823	-	-	-	-	74,216	165.6%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(2,046)**	**-**		**-**		**67,274**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(2,046)**	**-**		**-**		**67,274**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(2,046)**	**-**		**-**		**67,274**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(2,046)**	**-**		**-**		**67,274**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**45,654**	**-**	**-**	**-**	**-**	**4,649**	**7.6%**	**(100.0%)**
National Government	31,576	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**31,576**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	14,078	-	-	-	-	4,649	28.2%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**45,654**	**-**	**-**	**-**	**-**	**4,649**	**7.6%**	**(100.0%)**
Governance and Administration	**1,223**	**-**	**-**	**-**	**-**	**31**	**1.5%**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	1,223	-	-	-	-	5	.5%	(100.0%)
Corporate Services	-	-	-	-	-	26	-	(100.0%)
Community and Public Safety	**1,562**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	750	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	512	-	-	-	-	-	-	-
Housing	300	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**34,509**	**-**	**-**	**-**	**-**	**4,619**	**8.9%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	34,509	-	-	-	-	4,619	9.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**8,360**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	6,310	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	2,050	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**262,005**	**-**	**-**	**-**	**-**	**118,304**	**43.9%**	**(100.0%)**
Property rates, penalties and collection charges	30,248	-	-	-	-	4,625	16.1%	(100.0%)
Service charges	43,386	-	-	-	-	10,457	23.8%	(100.0%)
Other revenue	**6,769**	**-**	**-**	**-**	**-**	**28,861**	**213.5%**	**(100.0%)**
Government - operating	133,485	-	-	-	-	53,452	42.0%	(100.0%)
Government - capital	32,823	-	-	-	-	20,447	45.6%	(100.0%)
Interest	15,294	-	-	-	-	462	4.2%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(217,691)**	**-**	**-**	**-**	**-**	**(46,022)**	**21.0%**	**(100.0%)**
Suppliers and employees	(214,590)	-	-	-	-	(45,627)	21.1%	(100.0%)
Finance charges	(448)	-	-	-	-	(198)	46.9%	(100.0%)
Transfers and grants	(2,653)	-	-	-	-	(198)	6.8%	(100.0%)
Net Cash from/(used) Operating Activities	**44,315**	**-**	**-**	**-**	**-**	**72,281**	**144.0%**	**(100.0%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(44,654)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(44,654)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(44,654)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(1,535)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(1,535)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1,535)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(1,875)**	**-**	**-**	**-**	**-**	**72,281**	**(652.7%)**	**(100.0%)**
Cash/cash equivalents at the year begin:	124,746	-	-	-	-	118,926	91.5%	(100.0%)
Cash/cash equivalents at the year end:	**122,872**	**-**	**-**	**-**	**-**	**191,208**	**160.8%**	**(100.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Ms Monica Mathebela	013 261 8403
Financial Manager	Ms Khabo Ramosibi	013 261 8447

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: ELIAS MOTSOALEDI (LIM472)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**476,783**	**137,543**	**28.8%**	**137,543**	**28.8%**	**137,794**	**35.1%**	**(.2%)**
Property rates	36,650	7,936	21.7%	7,936	21.7%	11,106	42.0%	(28.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	89,297	22,023	24.7%	22,023	24.7%	18,873	23.2%	16.7%
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	12,249	664	5.4%	664	5.4%	3,563	41.4%	(81.4%)
Service charges - other	-	1,333	-	1,333	-	-	-	(100.0%)
Rental of facilities and equipment	1,220	159	13.0%	159	13.0%	147	7.6%	7.7%
Interest earned - external investments	3,000	727	24.2%	727	24.2%	689	18.6%	5.6%
Interest earned - outstanding debtors	8,161	2,119	26.0%	2,119	26.0%	4,566	72.9%	(53.6%)
Dividends received	-	-	-	-	-	-	-	-
Fines	73,218	1,398	1.9%	1,398	1.9%	2,410	8.0%	(42.0%)
Licences and permits	4,950	1,300	26.3%	1,300	26.3%	1,187	23.0%	9.6%
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	245,278	99,538	40.6%	99,538	40.6%	94,908	42.0%	4.9%
Other own revenue	2,761	346	12.5%	346	12.5%	345	13.8%	.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**471,306**	**86,107**	**18.3%**	**86,107**	**18.3%**	**79,840**	**20.7%**	**7.8%**
Employee related costs	134,149	31,936	23.8%	31,936	23.8%	19,563	15.8%	63.2%
Remuneration of councillors	25,070	5,624	22.4%	5,624	22.4%	5,083	23.0%	10.6%
Debt impairment	53,421	-	-	-	-	-	-	-
Depreciation and asset impairment	51,181	-	-	-	-	-	-	-
Finance charges	2,500	-	-	-	-	196	6.3%	(100.0%)
Bulk purchases	80,000	16,345	20.4%	16,345	20.4%	14,269	20.6%	14.6%
Other Materials	17,093	2,290	13.4%	2,290	13.4%	2,800	20.7%	(18.2%)
Contracted services	60,020	14,710	24.5%	14,710	24.5%	18,426	72.7%	(20.2%)
Transfers and grants	4,404	217	4.9%	217	4.9%	3,194	85.8%	(93.2%)
Other expenditure	43,468	14,985	34.5%	14,985	34.5%	16,310	33.7%	(8.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**5,477**	**51,436**		**51,436**		**57,954**		
Transfers recognised - capital	63,830	16,871	26.4%	16,871	26.4%	23,906	33.7%	(29.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**69,307**	**68,308**		**68,308**		**81,859**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**69,307**	**68,308**		**68,308**		**81,859**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**69,307**	**68,308**		**68,308**		**81,859**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**69,307**	**68,308**		**68,308**		**81,859**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**75,869**	**15,702**	**20.7%**	**15,702**	**20.7%**	**18,578**	**24.0%**	**(15.5%)**
National Government	55,504	15,559	28.0%	15,559	28.0%	17,989	28.9%	(13.5%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**55,504**	**15,559**	**28.0%**	**15,559**	**28.0%**	**17,989**	**28.9%**	**(13.5%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	20,365	143	.7%	143	.7%	589	3.9%	(75.8%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**75,869**	**15,702**	**20.7%**	**15,702**	**20.7%**	**18,578**	**24.0%**	**(15.5%)**
Governance and Administration	**1,700**	**143**	**8.4%**	**143**	**8.4%**	**378**	**75.6%**	**(62.3%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	1,700	-	-	-	-	-	-	-
Corporate Services	-	143	-	143	-	378	-	(62.3%)
Community and Public Safety	**522**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	522	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**59,779**	**12,557**	**21.0%**	**12,557**	**21.0%**	**15,509**	**24.6%**	**(19.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	59,779	12,557	21.0%	12,557	21.0%	15,509	24.6%	(19.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**13,868**	**3,002**	**21.6%**	**3,002**	**21.6%**	**2,691**	**20.5%**	**11.6%**
Electricity	10,868	3,002	27.6%	3,002	27.6%	2,691	20.5%	11.6%
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	3,000	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**450,474**	**101,659**	**22.6%**	**101,659**	**22.6%**	**147,793**	**35.2%**	**(31.2%)**
Property rates, penalties and collection charges	28,587	5,116	17.9%	5,116	17.9%	4,108	19.4%	24.5%
Service charges	89,922	19,999	22.2%	19,999	22.2%	15,445	18.6%	29.5%
Other revenue	**18,225**	**4,920**	**27.0%**	**4,920**	**27.0%**	**4,415**	**32.7%**	**11.4%**
Government - operating	245,278	43,767	17.8%	43,767	17.8%	94,987	42.0%	(53.9%)
Government - capital	63,830	27,110	42.5%	27,110	42.5%	28,330	40.0%	(4.3%)
Interest	4,632	747	16.1%	747	16.1%	507	9.1%	47.2%
Dividends	-	-	-	-	-	-	-	-
Payments	**(366,705)**	**(78,464)**	**21.4%**	**(78,464)**	**21.4%**	**(112,327)**	**34.3%**	**(30.1%)**
Suppliers and employees	(359,801)	(78,247)	21.7%	(78,247)	21.7%	(108,937)	34.0%	(28.2%)
Finance charges	(2,500)	-	-	-	-	(196)	6.3%	(100.0%)
Transfers and grants	(4,404)	(217)	4.9%	(217)	4.9%	(3,194)	85.8%	(93.2%)
Net Cash from/(used) Operating Activities	**83,769**	**23,195**	**27.7%**	**23,195**	**27.7%**	**35,466**	**38.1%**	**(34.6%)**
Cash Flow from Investing Activities								
Receipts	**4,000**	**150**	**3.8%**	**150**	**3.8%**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	2,000	-	-	-	-	-	-	-
Decrease in non-current debtors	2,000	150	7.5%	150	7.5%	-	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(75,869)**	**(13,250)**	**17.5%**	**(13,250)**	**17.5%**	**(19,514)**	**25.2%**	**(32.1%)**
Capital assets	(75,869)	(13,250)	17.5%	(13,250)	17.5%	(19,514)	25.2%	(32.1%)
Net Cash from/(used) Investing Activities	**(71,869)**	**(13,100)**	**18.2%**	**(13,100)**	**18.2%**	**(19,514)**	**25.2%**	**(32.9%)**
Cash Flow from Financing Activities								
Receipts	**171**	**49**	**28.7%**	**49**	**28.7%**	**99**	**89.5%**	**(50.6%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	171	49	28.7%	49	28.7%	99	89.5%	(50.6%)
Payments	**(10,000)**	**-**	**-**	**-**	**-**	**(1,659)**	**19.3%**	**(100.0%)**
Repayment of borrowing	(10,000)	-	-	-	-	(1,659)	19.3%	(100.0%)
Net Cash from/(used) Financing Activities	**(9,829)**	**49**	**(.5%)**	**49**	**(.5%)**	**(1,559)**	**18.4%**	**(103.1%)**
Net Increase/(Decrease) in cash held	**2,071**	**10,143**	**489.7%**	**10,143**	**489.7%**	**14,393**	**197.1%**	**(29.5%)**
Cash/cash equivalents at the year begin:	15,968	6,194	38.8%	6,194	38.8%	20,913	81.5%	(70.4%)
Cash/cash equivalents at the year end:	**18,039**	**16,338**	**90.6%**	**16,338**	**90.6%**	**35,306**	**107.1%**	**(53.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5,844	37.2%	4,132	26.3%	1,549	9.9%	4,164	26.5%	15,689	21.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2,478	8.3%	1,592	5.3%	1,120	3.8%	24,598	82.6%	29,789	41.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	654	8.5%	489	6.4%	429	5.6%	6,104	79.5%	7,676	10.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	31	2.5%	16	1.3%	62	5.1%	1,121	91.1%	1,230	1.7%	-	-	-	-
Interest on Arrear Debtor Accounts	774	4.1%	718	3.8%	664	3.6%	16,526	88.5%	18,682	25.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	597	(125.5%)	604	(127.0%)	154	(32.3%)	(1,830)	384.8%	(475)	(.7%)	-	-	-	-
Total By Income Source	**10,377**	**14.3%**	**7,551**	**10.4%**	**3,978**	**5.5%**	**50,684**	**69.8%**	**72,590**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1,410	9.4%	917	6.1%	756	5.1%	11,888	79.4%	14,972	20.6%	-	-	-	-
Commercial	5,036	27.7%	4,092	22.5%	1,375	7.6%	7,682	42.2%	18,185	25.1%	-	-	-	-
Households	3,242	12.9%	2,064	8.2%	1,350	5.4%	18,542	73.6%	25,199	34.7%	-	-	-	-
Other	688	4.8%	478	3.4%	496	3.5%	12,572	88.3%	14,234	19.6%	-	-	-	-
Total By Customer Group	**10,377**	**14.3%**	**7,551**	**10.4%**	**3,978**	**5.5%**	**50,684**	**69.8%**	**72,590**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1,670	100.0%	-	-	-	-	-	-	1,670	100.0%
Total	**1,670**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1,670**	**100.0%**

Contact Details

Municipal Manager	Mrs Ramakgahlela Maredi	013 262 3056
Financial Manager	Mr George Mapheto	013 262 3056

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHUDUTHAMAGA (LIM473)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**340,198**	**125,305**	**36.8%**	**125,305**	**36.8%**	**125,774**	**39.9%**	**(.4%)**
Property rates	37,237	9,793	26.3%	9,793	26.3%	9,427	24.3%	3.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	130	25	19.2%	25	19.2%	32	26.4%	(22.3%)
Interest earned - external investments	10,235	1,074	10.5%	1,074	10.5%	2,168	17.7%	(50.5%)
Interest earned - outstanding debtors	29,343	8,341	28.4%	8,341	28.4%	8,505	40.4%	(1.9%)
Dividends received	-	-	-	-	-	-	-	-
Fines	150	4	2.9%	4	2.9%	8	1.3%	(46.3%)
Licences and permits	-	-	-	-	-	-	-	-
Agency services	5,584	1,123	20.1%	1,123	20.1%	1,521	29.4%	(26.2%)
Transfers recognised - operational	256,837	104,833	40.8%	104,833	40.8%	97,900	41.4%	7.1%
Other own revenue	682	112	16.3%	112	16.3%	6,212	602.0%	(98.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**318,400**	**72,572**	**22.8%**	**72,572**	**22.8%**	**68,977**	**25.7%**	**5.2%**
Employee related costs	81,996	17,411	21.2%	17,411	21.2%	15,003	20.6%	16.1%
Remuneration of councillors	24,909	5,477	22.0%	5,477	22.0%	5,057	22.9%	8.3%
Debt impairment	29,343	-	-	-	-	-	-	-
Depreciation and asset impairment	22,198	6,617	29.8%	6,617	29.8%	5,282	24.6%	25.3%
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-
Contracted services	95,199	29,948	31.5%	29,948	31.5%	16,492	46.3%	81.6%
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	64,755	13,118	20.3%	13,118	20.3%	27,144	30.6%	(51.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**21,798**	**52,734**		**52,734**		**56,796**		
Transfers recognised - capital	66,000	32,220	48.8%	32,220	48.8%	22,847	30.0%	41.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**87,798**	**84,954**		**84,954**		**79,644**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**87,798**	**84,954**		**84,954**		**79,644**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**87,798**	**84,954**		**84,954**		**79,644**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**87,798**	**84,954**		**84,954**		**79,644**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**104,112**	**45,341**	**43.6%**	**45,341**	**43.6%**	**63,358**	**43.7%**	**(28.4%)**
National Government	104,112	45,341	43.6%	45,341	43.6%	63,358	43.7%	(28.4%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**104,112**	**45,341**	**43.6%**	**45,341**	**43.6%**	**63,358**	**43.7%**	**(28.4%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**104,112**	**45,341**	**43.6%**	**45,341**	**43.6%**	**63,358**	**43.7%**	**(28.4%)**
Governance and Administration	**7,304**	**2,011**	**27.5%**	**2,011**	**27.5%**	**4,965**	**49.7%**	**(59.5%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	7,304	2,011	27.5%	2,011	27.5%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	4,965	-	(100.0%)
Community and Public Safety	**1,217**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	1,217	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**95,590**	**43,331**	**45.3%**	**43,331**	**45.3%**	**55,941**	**48.4%**	**(22.5%)**
Planning and Development	3,200	45	1.4%	45	1.4%	980	49.0%	(95.4%)
Road Transport	92,390	43,286	46.9%	43,286	46.9%	54,960	48.4%	(21.2%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**2,452**	**13.4%**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	2,452	46.3%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**368,838**	**146,088**	**39.6%**	**146,088**	**39.6%**	**174,433**	**46.4%**	**(16.2%)**
Property rates, penalties and collection charges	6,749	2,660	39.4%	2,660	39.4%	1,287	5.1%	106.7%
Service charges	-	-	-	-	-	-	-	-
Other revenue	**29,018**	**9,365**	**32.3%**	**9,365**	**32.3%**	**32,420**	**122.9%**	**(71.1%)**
Government - operating	256,837	104,655	40.7%	104,655	40.7%	104,227	44.1%	.4%
Government - capital	66,000	29,408	44.6%	29,408	44.6%	33,514	44.0%	(12.3%)
Interest	10,235	-	-	-	-	2,985	24.3%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(257,931)**	**(66,139)**	**25.6%**	**(66,139)**	**25.6%**	**(74,834)**	**34.1%**	**(11.6%)**
Suppliers and employees	(257,931)	(66,139)	25.6%	(66,139)	25.6%	(74,834)	34.1%	(11.6%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**110,907**	**79,949**	**72.1%**	**79,949**	**72.1%**	**99,598**	**63.4%**	**(19.7%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(119,729)**	**(41,305)**	**34.5%**	**(41,305)**	**34.5%**	**(63,358)**	**43.7%**	**(34.8%)**
Capital assets	(119,729)	(41,305)	34.5%	(41,305)	34.5%	(63,358)	43.7%	(34.8%)
Net Cash from/(used) Investing Activities	**(119,729)**	**(41,305)**	**34.5%**	**(41,305)**	**34.5%**	**(63,358)**	**43.7%**	**(34.8%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(8,822)**	**38,644**	**(438.1%)**	**38,644**	**(438.1%)**	**36,240**	**300.1%**	**6.6%**
Cash/cash equivalents at the year begin:	31,662	19,228	60.7%	19,228	60.7%	84,204	136.0%	(77.2%)
Cash/cash equivalents at the year end:	**22,841**	**57,872**	**253.4%**	**57,872**	**253.4%**	**120,445**	**162.8%**	**(52.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6,119	1.8%	-	-	3,092	.9%	326,682	97.3%	335,893	90.6%	-	-	368,488	110.0%
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6,697	15.2%	-	-	3,320	7.5%	33,994	77.2%	44,011	11.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(9,079)	100.0%	(9,079)	(2.4%)	-	-	-	-
Total By Income Source	**12,816**	**3.5%**	**-**	**-**	**6,412**	**1.7%**	**351,597**	**94.8%**	**370,825**	**100.0%**	**-**	**-**	**368,488**	**99.0%**
Debtors Age Analysis By Customer Group														
Organs of State	11,174	3.4%	-	-	5,559	1.7%	308,817	94.9%	325,550	87.8%	-	-	320,558	99.0%
Commercial	1,636	3.0%	-	-	850	1.6%	51,630	95.4%	54,115	14.6%	-	-	47,929	89.0%
Households	6	2.7%	-	-	3	1.4%	199	95.9%	207	.1%	-	-	-	-
Other	1	-	-	-	0	-	(9,049)	100.0%	(9,048)	(2.4%)	-	-	-	-
Total By Customer Group	**12,816**	**3.5%**	**-**	**-**	**6,412**	**1.7%**	**351,597**	**94.8%**	**370,825**	**100.0%**	**-**	**-**	**368,488**	**99.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3,759	60.7%	2,336	37.7%	101	1.6%	-	-	6,196	94.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	57	14.7%	234	60.9%	94	24.4%	-	-	385	5.9%
Total	**3,815**	**58.0%**	**2,570**	**39.1%**	**195**	**3.0%**	**-**	**-**	**6,581**	**100.0%**

Contact Details

Municipal Manager	Mr Ronald Maisane Moganedi	013 265 8625
Financial Manager	Mr Ronald Maisane Moganedi	013 265 8625

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: TUBATSE FETAKGOMO (LIM476)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**572,622**	**203,500**	**35.5%**	**203,500**	**35.5%**	**205,379**	**37.5%**	**(.9%)**
Property rates	144,058	38,776	26.9%	38,776	26.9%	53,353	43.1%	(27.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	11,570	4,998	43.2%	4,998	43.2%	1,451	12.6%	244.4%
Service charges - other	-	-	-	-	-	1,132	-	(100.0%)
Rental of facilities and equipment	615	84	13.6%	84	13.6%	7	1.2%	1,114.8%
Interest earned - external investments	12,210	35	.3%	35	.3%	1,781	15.5%	(98.0%)
Interest earned - outstanding debtors	13,477	6,723	49.9%	6,723	49.9%	3,905	33.3%	72.2%
Dividends received	-	-	-	-	-	-	-	-
Fines	2,533	10	.4%	10	.4%	87	.6%	(88.3%)
Licences and permits	13,198	756	5.7%	756	5.7%	2,908	21.0%	(74.0%)
Agency services	4,531	896	19.8%	896	19.8%	-	-	(100.0%)
Transfers recognised - operational	367,663	150,630	41.0%	150,630	41.0%	717	.2%	20,904.0%
Other own revenue	2,768	591	21.4%	591	21.4%	203	6.1%	191.8%
Gains on disposal of PPE	-	-	-	-	-	139,835	-	(100.0%)
Operating Expenditure	**634,794**	**88,829**	**14.0%**	**88,829**	**14.0%**	**109,408**	**18.7%**	**(18.8%)**
Employee related costs	179,576	42,042	23.4%	42,042	23.4%	52,776	32.2%	(20.3%)
Remuneration of councillors	31,625	8,457	26.7%	8,457	26.7%	9,767	40.5%	(13.4%)
Debt impairment	45,000	-	-	-	-	2,500	8.3%	(100.0%)
Depreciation and asset impairment	68,709	-	-	-	-	7,500	8.3%	(100.0%)
Finance charges	1,846	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	22,058	600	2.7%	600	2.7%	2,032	2.8%	(70.5%)
Contracted services	87,755	21,684	24.7%	21,684	24.7%	18,226	22.8%	19.0%
Transfers and grants	5,000	1,306	26.1%	1,306	26.1%	-	-	(100.0%)
Other expenditure	193,225	14,740	7.6%	14,740	7.6%	16,608	14.1%	(11.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(62,172)**	**114,671**		**114,671**		**95,972**		
Transfers recognised - capital	97,638	-	-	-	-	8,509	9.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**35,466**	**114,671**		**114,671**		**104,481**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**35,466**	**114,671**		**114,671**		**104,481**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**35,466**	**114,671**		**114,671**		**104,481**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**35,466**	**114,671**		**114,671**		**104,481**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**139,508**	**17,333**	**12.4%**	**17,333**	**12.4%**	**19,546**	**13.9%**	**(11.3%)**
National Government	97,638	16,088	16.5%	16,088	16.5%	18,938	23.2%	(15.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**97,638**	**16,088**	**16.5%**	**16,088**	**16.5%**	**18,938**	**23.2%**	**(15.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	41,870	1,244	3.0%	1,244	3.0%	607	1.0%	104.9%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**139,508**	**17,333**	**12.4%**	**17,333**	**12.4%**	**19,546**	**13.9%**	**(11.3%)**
Governance and Administration	**5,780**	**36**	**.6%**	**36**	**.6%**	**883**	**22.0%**	**(96.0%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	5,780	36	.6%	36	.6%	607	15.1%	(94.1%)
Corporate Services	-	-	-	-	-	275	-	(100.0%)
Community and Public Safety	**24,650**	**2,384**	**9.7%**	**2,384**	**9.7%**	**-**	**-**	**(100.0%)**
Community & Social Services	4,650	-	-	-	-	-	-	-
Sport And Recreation	15,000	1,175	7.8%	1,175	7.8%	-	-	(100.0%)
Public Safety	5,000	1,209	24.2%	1,209	24.2%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**91,978**	**14,914**	**16.2%**	**14,914**	**16.2%**	**18,663**	**20.7%**	**(20.1%)**
Planning and Development	4,950	-	-	-	-	-	-	-
Road Transport	87,028	14,914	17.1%	14,914	17.1%	18,663	22.2%	(20.1%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**17,100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	17,100	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**593,186**	**210,045**	**35.4%**	**210,045**	**35.4%**	**214,050**	**38.8%**	**(1.9%)**
Property rates, penalties and collection charges	86,435	16,617	19.2%	16,617	19.2%	12,464	16.8%	33.3%
Service charges	6,942	1,437	20.7%	1,437	20.7%	1,152	14.2%	24.8%
Other revenue	**22,298**	**2,336**	**10.5%**	**2,336**	**10.5%**	**2,917**	**18.3%**	**(19.9%)**
Government - operating	367,663	154,745	42.1%	154,745	42.1%	146,161	42.5%	5.9%
Government - capital	97,638	34,877	35.7%	34,877	35.7%	47,665	49.7%	(26.8%)
Interest	12,210	32	.3%	32	.3%	3,690	26.6%	(99.1%)
Dividends	0	-	-	-	-	-	-	-
Payments	**(506,085)**	**(88,761)**	**17.5%**	**(88,761)**	**17.5%**	**(99,408)**	**22.3%**	**(10.7%)**
Suppliers and employees	(499,239)	(87,454)	17.5%	(87,454)	17.5%	(99,408)	22.6%	(12.0%)
Finance charges	(1,846)	-	-	-	-	-	-	-
Transfers and grants	(5,000)	(1,306)	26.1%	(1,306)	26.1%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**87,101**	**121,284**	**139.2%**	**121,284**	**139.2%**	**114,642**	**107.7%**	**5.8%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(112,745)**	**(17,333)**	**15.4%**	**(17,333)**	**15.4%**	**(19,546)**	**13.7%**	**(11.3%)**
Capital assets	(112,745)	(17,333)	15.4%	(17,333)	15.4%	(19,546)	13.7%	(11.3%)
Net Cash from/(used) Investing Activities	**(112,745)**	**(17,333)**	**15.4%**	**(17,333)**	**15.4%**	**(19,546)**	**13.7%**	**(11.3%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(1,200)**	**-**	**-**	**-**	**-**	**(1,004)**	**91.2%**	**(100.0%)**
Repayment of borrowing	(1,200)	-	-	-	-	(1,004)	91.2%	(100.0%)
Net Cash from/(used) Financing Activities	**(1,200)**	**-**	**-**	**-**	**-**	**(1,004)**	**91.2%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(26,844)**	**103,951**	**(387.2%)**	**103,951**	**(387.2%)**	**94,093**	**(252.4%)**	**10.5%**
Cash/cash equivalents at the year begin:	240,775	143,473	59.6%	143,473	59.6%	168,234	100.0%	(14.7%)
Cash/cash equivalents at the year end:	**213,931**	**247,424**	**115.7%**	**247,424**	**115.7%**	**262,326**	**200.3%**	**(5.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13,209	5.5%	17,540	7.3%	3,633	1.5%	206,619	85.7%	241,001	65.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3,639	6.7%	1,629	3.0%	804	1.5%	48,429	88.9%	54,501	14.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4,596	6.2%	2,180	2.9%	2,053	2.8%	65,641	88.1%	74,470	20.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5,593)	228.4%	379	(15.5%)	763	(31.2%)	2,002	(81.7%)	(2,449)	(.7%)	-	-	-	-
Total By Income Source	**15,851**	**4.3%**	**21,728**	**5.9%**	**7,253**	**2.0%**	**322,691**	**87.8%**	**367,523**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1,944	1.3%	11,860	8.0%	1,319	.9%	133,906	89.9%	149,029	40.5%	-	-	-	-
Commercial	5,140	11.4%	2,318	5.2%	1,981	4.4%	35,521	79.0%	44,960	12.2%	-	-	-	-
Households	6,014	5.3%	3,983	3.5%	2,789	2.4%	101,082	88.8%	113,868	31.0%	-	-	-	-
Other	2,753	4.6%	3,567	6.0%	1,164	2.0%	52,182	87.5%	59,666	16.2%	-	-	-	-
Total By Customer Group	**15,851**	**4.3%**	**21,728**	**5.9%**	**7,253**	**2.0%**	**322,691**	**87.8%**	**367,523**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	914	93.9%	60	6.1%	-	-	-	-	974	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**914**	**93.9%**	**60**	**6.1%**	**-**	**-**	**-**	**-**	**974**	**100.0%**

Contact Details

Municipal Manager	Mr Mohlala JNT	013 231 121
Financial Manager	Mr Tumelo Given Ratu	013 231 1060

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: SEKHUKHUNE (DC47)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**958,312**	**29,031**	**3.0%**	**29,031**	**3.0%**	**287,564**	**32.5%**	**(89.9%)**
Property rates	-	-		-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	69,355	-	-	-	-	11,262	24.4%	(100.0%)
Service charges - sanitation revenue	12,953	3,058	23.6%	3,058	23.6%	3,840	33.0%	(20.4%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	-	19,788	-	19,788	-	5,542	-	257.0%
Rental of facilities and equipment	-	-	-	-	-	-	-	-
Interest earned - external investments	12,313	1,743	14.2%	1,743	14.2%	1,611	13.8%	8.1%
Interest earned - outstanding debtors	6,770	2,885	42.6%	2,885	42.6%	1,443	23.1%	99.9%
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	1	-	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	850,212	497	.1%	497	.1%	22,310	2.8%	(97.8%)
Other own revenue	6,710	1,060	15.8%	1,060	15.8%	241,554	3,273.1%	(99.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**939,277**	**453,376**	**48.3%**	**453,376**	**48.3%**	**181,483**	**20.9%**	**149.8%**
Employee related costs	339,474	90,439	26.6%	90,439	26.6%	88,384	27.9%	2.3%
Remuneration of councillors	17,370	4,117	23.7%	4,117	23.7%	4,905	30.2%	(16.1%)
Debt impairment	3,422	-	-	-	-	-	-	-
Depreciation and asset impairment	64,844	257,636	397.3%	257,636	397.3%	58	.1%	446,146.9%
Finance charges	1,158	-	-	-	-	-	-	-
Bulk purchases	112,542	31,640	28.1%	31,640	28.1%	29,618	30.1%	6.8%
Other Materials	28,774	5,259	18.3%	5,259	18.3%	2,951	8.0%	78.2%
Contracted services	249,188	33,160	13.3%	33,160	13.3%	44,775	22.7%	(25.9%)
Transfers and grants	3,952	771	19.5%	771	19.5%	418	13.9%	84.4%
Other expenditure	118,552	30,352	25.6%	30,352	25.6%	10,376	8.0%	192.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**19,035**	**(424,346)**		**(424,346)**		**106,080**		
Transfers recognised - capital	651,593	352,472	54.1%	352,472	54.1%	82,276	12.2%	328.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**670,628**	**(71,873)**		**(71,873)**		**188,356**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**670,628**	**(71,873)**		**(71,873)**		**188,356**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**670,628**	**(71,873)**		**(71,873)**		**188,356**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**670,628**	**(71,873)**		**(71,873)**		**188,356**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**669,469**	**51,830**	**7.7%**	**51,830**	**7.7%**	**100,188**	**14.5%**	**(48.3%)**
National Government	669,469	50,603	7.6%	50,603	7.6%	99,545	14.8%	(49.2%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**669,469**	**50,603**	**7.6%**	**50,603**	**7.6%**	**99,545**	**14.8%**	**(49.2%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Public contributions and donations	-	1,228	-	1,228	-	643	-	91.0%
Capital Expenditure Standard Classification	**669,469**	**51,830**	**7.7%**	**51,830**	**7.7%**	**100,188**	**14.5%**	**(48.3%)**
Governance and Administration	**7,929**	**553**	**7.0%**	**553**	**7.0%**	**3,737**	**178.0%**	**(85.2%)**
Executive & Council	2,000	-	-	-	-	-	-	-
Budget & Treasury Office	5,929	-	-	-	-	-	-	-
Corporate Services	-	553	-	553	-	3,737	-	(85.2%)
Community and Public Safety	**848**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	848	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**660,693**	**51,277**	**7.8%**	**51,277**	**7.8%**	**96,450**	**14.4%**	**(46.8%)**
Electricity	-	-	-	-	-	-	-	-
Water	660,693	51,277	7.8%	51,277	7.8%	96,450	14.4%	(46.8%)
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**1,570,237**	**328,346**	**20.9%**	**328,346**	**20.9%**	**267,736**	**17.1%**	**22.6%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	49,385	22,847	46.3%	22,847	46.3%	20,524	47.3%	11.3%
Other revenue	**4,026**	**1,060**	**26.3%**	**1,060**	**26.3%**	**241,555**	**3,273.1%**	**(99.6%)**
Government - operating	850,212	299,812	35.3%	299,812	35.3%	2,603	.3%	11,419.9%
Government - capital	651,593	-	-	-	-	-	-	-
Interest	15,021	4,627	30.8%	4,627	30.8%	3,054	17.0%	51.5%
Dividends	-	-	-	-	-	-	-	-
Payments	**(893,169)**	**(195,740)**	**21.9%**	**(195,740)**	**21.9%**	**(199,332)**	**25.0%**	**(1.8%)**
Suppliers and employees	(888,059)	(194,969)	22.0%	(194,969)	22.0%	(198,914)	25.0%	(2.0%)
Finance charges	(1,158)	-	-	-	-	-	-	-
Transfers and grants	(3,952)	(771)	19.5%	(771)	19.5%	(418)	13.9%	84.4%
Net Cash from/(used) Operating Activities	**677,068**	**132,606**	**19.6%**	**132,606**	**19.6%**	**68,403**	**8.9%**	**93.9%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(644,470)**	**(51,694)**	**8.0%**	**(51,694)**	**8.0%**	**(10,701)**	**1.6%**	**383.1%**
Capital assets	(644,470)	(51,694)	8.0%	(51,694)	8.0%	(10,701)	1.6%	383.1%
Net Cash from/(used) Investing Activities	**(644,470)**	**(51,694)**	**8.0%**	**(51,694)**	**8.0%**	**(10,701)**	**1.6%**	**383.1%**
Cash Flow from Financing Activities								
Receipts	**(728)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	(728)	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(2,728)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(2,728)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(3,456)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**29,142**	**80,912**	**277.6%**	**80,912**	**277.6%**	**57,703**	**62.4%**	**40.2%**
Cash/cash equivalents at the year begin:	42,822	103,626	242.0%	103,626	242.0%	18,473	-	461.0%
Cash/cash equivalents at the year end:	**71,964**	**184,538**	**256.4%**	**184,538**	**256.4%**	**76,175**	**82.3%**	**142.3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	16,258	9.4%	6,064	3.5%	5,035	2.9%	145,385	84.2%	172,742	100.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3	(7.7%)	0	(.2%)	1	(1.9%)	(46)	109.8%	(42)	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(432)	100.0%	(432)	(.3%)	-	-	-	-
Total By Income Source	**16,261**	**9.4%**	**6,064**	**3.5%**	**5,036**	**2.9%**	**144,907**	**84.1%**	**172,267**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1,194	8.7%	338	2.5%	227	1.7%	12,001	87.2%	13,760	8.0%	-	-	-	-
Commercial	4,457	16.1%	1,223	4.4%	993	3.6%	20,946	75.8%	27,620	16.0%	-	-	-	-
Households	10,610	8.1%	4,502	3.4%	3,816	2.9%	111,960	85.5%	130,888	76.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**16,261**	**9.4%**	**6,064**	**3.5%**	**5,036**	**2.9%**	**144,907**	**84.1%**	**172,267**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6,479	100.0%	-	-	-	-	-	-	6,479	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**6,479**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**6,479**	**100.0%**

Contact Details

Municipal Manager	Ms Norah Tivetile Maseko	013 262 7312
Financial Manager	Mr Charles Malema (Acting)	013 262 7675

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: ALBERT LUTHULI (MP301)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**507,711**	**172,300**	**33.9%**	**172,300**	**33.9%**	**27,804**	**6.5%**	**519.7%**
Property rates	90,658	33,161	36.6%	33,161	36.6%	2,979	3.5%	1,013.3%
Property rates - penalties and collection charges	-	2,751	-	2,751	-	-	-	(100.0%)
Service charges - electricity revenue	36,458	2,436	6.7%	2,436	6.7%	5,762	20.3%	(57.7%)
Service charges - water revenue	38,800	5,553	14.3%	5,553	14.3%	1,425	19.2%	289.6%
Service charges - sanitation revenue	5,599	643	11.5%	643	11.5%	1,297	15.8%	(50.4%)
Service charges - refuse revenue	10,787	605	5.6%	605	5.6%	1,228	15.6%	(50.7%)
Service charges - other	-	2,051	-	2,051	-	0	-	584,255.6%
Rental of facilities and equipment	-	258	-	258	-	620	31.4%	(58.5%)
Interest earned - external investments	2,775	858	30.9%	858	30.9%	858	32.6%	-
Interest earned - outstanding debtors	27,693	1,492	5.4%	1,492	5.4%	9,152	59.8%	(83.7%)
Dividends received	-	-	-	-	-	-	-	-
Fines	31	3,007	9,551.4%	3,007	9,551.4%	606	19.7%	396.1%
Licences and permits	2	674	31,994.6%	674	31,994.6%	162	-	316.5%
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	274,088	118,598	43.3%	118,598	43.3%	2,326	.9%	4,998.3%
Other own revenue	17,738	213	1.2%	213	1.2%	1,269	39.8%	(83.2%)
Gains on disposal of PPE	3,081	-	-	-	-	120	-	(100.0%)
Operating Expenditure	**454,554**	**150,781**	**33.2%**	**150,781**	**33.2%**	**58,633**	**14.4%**	**157.2%**
Employee related costs	101,624	39,690	39.1%	39,690	39.1%	34,821	24.0%	14.0%
Remuneration of councillors	18,392	4,106	22.3%	4,106	22.3%	3,814	22.1%	7.7%
Debt impairment	51,539	-	-	-	-	-	-	-
Depreciation and asset impairment	41,221	-	-	-	-	-	-	-
Finance charges	523	-	-	-	-	-	-	-
Bulk purchases	66,076	24,772	37.5%	24,772	37.5%	3,988	6.5%	521.2%
Other Materials	38,501	574	1.5%	574	1.5%	1,186	10.1%	(51.6%)
Contracted services	48,013	42,348	88.2%	42,348	88.2%	10,454	38.5%	305.1%
Transfers and grants	1,018	-	-	-	-	-	-	-
Other expenditure	45,671	39,291	86.0%	39,291	86.0%	4,370	8.2%	799.1%
Loss on disposal of PPE	41,978	-	-	-	-	-	-	-
Surplus/(Deficit)	**53,157**	**21,519**		**21,519**		**(30,829)**		
Transfers recognised - capital	85,550	39,818	46.5%	39,818	46.5%	37,219	-	7.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**138,708**	**61,337**		**61,337**		**6,390**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**138,708**	**61,337**		**61,337**		**6,390**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**138,708**	**61,337**		**61,337**		**6,390**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**138,708**	**61,337**		**61,337**		**6,390**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**134,986**	**53,027**	**39.3%**	**53,027**	**39.3%**	**60,908**	**45.7%**	**(12.9%)**
National Government	124,025	53,027	42.8%	53,027	42.8%	60,908	48.3%	(12.9%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**124,025**	**53,027**	**42.8%**	**53,027**	**42.8%**	**60,908**	**48.3%**	**(12.9%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	10,961	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**134,986**	**53,027**	**39.3%**	**53,027**	**39.3%**	**60,908**	**45.7%**	**(12.9%)**
Governance and Administration	**7,197**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	22	-	-	-	-	-	-	-
Budget & Treasury Office	7,174	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**21,142**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	21,142	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**28,059**	**-**	**-**	**-**	**-**	**16,386**	**38.1%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	28,059	-	-	-	-	16,386	38.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**78,588**	**53,027**	**67.5%**	**53,027**	**67.5%**	**44,522**	**64.5%**	**19.1%**
Electricity	9,650	6,626	68.7%	6,626	68.7%	20,278	289.7%	(67.3%)
Water	39,674	46,401	117.0%	46,401	117.0%	24,244	51.6%	91.4%
Waste Water Management	27,158	-	-	-	-	-	-	-
Waste Management	2,106	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**537,542**	**165,850**	**30.9%**	**165,850**	**30.9%**	**139,619**	**28.3%**	**18.8%**
Property rates, penalties and collection charges	60,741	25,225	41.5%	25,225	41.5%	11,946	21.7%	111.2%
Service charges	35,587	13,728	38.6%	13,728	38.6%	9,993	29.6%	37.4%
Other revenue	**17,508**	**8,329**	**47.6%**	**8,329**	**47.6%**	**11,164**	**135.4%**	**(25.4%)**
Government - operating	274,088	118,569	43.3%	118,569	43.3%	106,515	40.6%	11.3%
Government - capital	128,289	-	-	-	-	-	-	-
Interest	21,330	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(360,594)**	**(127,238)**	**35.3%**	**(127,238)**	**35.3%**	**(93,367)**	**30.1%**	**36.3%**
Suppliers and employees	(359,054)	(127,238)	35.4%	(127,238)	35.4%	(93,367)	30.2%	36.3%
Finance charges	(523)	-	-	-	-	-	-	-
Transfers and grants	(1,018)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**176,948**	**38,612**	**21.8%**	**38,612**	**21.8%**	**46,252**	**25.1%**	**(16.5%)**
Cash Flow from Investing Activities								
Receipts	**-**	**39,818**	**-**	**39,818**	**-**	**38,919**	**249.3%**	**2.3%**
Proceeds on disposal of PPE	-	39,818	-	39,818	-	38,919	6,370.0%	2.3%
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(134,986)**	**(44,708)**	**33.1%**	**(44,708)**	**33.1%**	**(60,919)**	**45.7%**	**(26.6%)**
Capital assets	(134,986)	(44,708)	33.1%	(44,708)	33.1%	(60,919)	45.7%	(26.6%)
Net Cash from/(used) Investing Activities	**(134,986)**	**(4,890)**	**3.6%**	**(4,890)**	**3.6%**	**(22,000)**	**18.7%**	**(77.8%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**41,962**	**33,722**	**80.4%**	**33,722**	**80.4%**	**24,253**	**36.5%**	**39.0%**
Cash/cash equivalents at the year begin:	48,630	11,637	23.9%	11,637	23.9%	1,961	163.4%	493.4%
Cash/cash equivalents at the year end:	**90,592**	**45,359**	**50.1%**	**45,359**	**50.1%**	**26,214**	**38.8%**	**73.0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	588	5.5%	394	3.7%	225	2.1%	9,573	88.8%	10,780	2.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2,899	21.2%	1,517	11.1%	683	5.0%	8,558	62.7%	13,657	2.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11,346	2.9%	61,358	15.6%	20,962	5.3%	299,294	76.2%	392,960	71.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,120	2.1%	968	1.9%	925	1.8%	49,217	94.2%	52,231	9.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,176	2.7%	1,084	2.5%	1,049	2.4%	39,947	92.4%	43,255	7.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	643	1.6%	706	1.8%	593	1.5%	37,268	95.0%	39,209	7.1%	-	-	-	-
Total By Income Source	**17,772**	**3.2%**	**66,028**	**12.0%**	**24,437**	**4.4%**	**443,855**	**80.4%**	**552,092**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3,497	9.1%	4,055	10.5%	3,514	9.1%	27,513	71.3%	38,579	7.0%	-	-	-	-
Commercial	2,862	4.3%	2,618	3.9%	2,404	3.6%	58,935	88.2%	66,820	12.1%	-	-	-	-
Households	7,249	3.6%	38,819	19.1%	14,439	7.1%	143,200	70.3%	203,706	36.9%	-	-	-	-
Other	4,164	1.7%	20,536	8.5%	4,080	1.7%	214,207	88.2%	242,987	44.0%	-	-	-	-
Total By Customer Group	**17,772**	**3.2%**	**66,028**	**12.0%**	**24,437**	**4.4%**	**443,855**	**80.4%**	**552,092**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	18,954	71.3%	3,299	12.4%	4,349	16.3%	-	-	26,601	70.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	11,296	100.0%	-	-	-	-	-	-	11,296	29.8%
Total	**30,250**	**79.8%**	**3,299**	**8.7%**	**4,349**	**11.5%**	**-**	**-**	**37,898**	**100.0%**

Contact Details

Municipal Manager	Mr Dlamini M	017 843 4038
Financial Manager	Mr G Mnisi	017 843 4028

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MSUKALIGWA (MP302)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**677,378**	**192,718**	**28.5%**	**192,718**	**28.5%**	**173,230**	**26.6%**	**11.2%**
Property rates	109,013	27,406	25.1%	27,406	25.1%	25,906	25.8%	5.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	219,869	56,387	25.6%	56,387	25.6%	53,551	24.6%	5.3%
Service charges - water revenue	59,338	16,636	28.0%	16,636	28.0%	12,853	23.0%	29.4%
Service charges - sanitation revenue	31,432	7,806	24.8%	7,806	24.8%	6,973	25.9%	11.9%
Service charges - refuse revenue	26,337	6,693	25.4%	6,693	25.4%	5,903	22.7%	13.4%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2,132	547	25.7%	547	25.7%	496	20.4%	10.2%
Interest earned - external investments	1,325	499	37.7%	499	37.7%	34	2.9%	1,365.6%
Interest earned - outstanding debtors	26,135	6,620	25.3%	6,620	25.3%	7,072	29.7%	(6.4%)
Dividends received	-	-	-	-	-	-	-	-
Fines	6,688	42	.6%	42	.6%	1	-	4,243.3%
Licences and permits	4,426	976	22.1%	976	22.1%	19	.5%	5,029.2%
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	161,319	64,248	39.8%	64,248	39.8%	58,694	41.6%	9.5%
Other own revenue	14,363	4,703	32.7%	4,703	32.7%	1,360	5.9%	245.7%
Gains on disposal of PPE	15,000	153	1.0%	153	1.0%	368	2.5%	(58.5%)
Operating Expenditure	**849,147**	**136,131**	**16.0%**	**136,131**	**16.0%**	**129,743**	**16.4%**	**4.9%**
Employee related costs	203,103	49,505	24.4%	49,505	24.4%	47,726	25.8%	3.7%
Remuneration of councillors	15,408	3,546	23.0%	3,546	23.0%	3,363	23.4%	5.4%
Debt impairment	82,502	-	-	-	-	-	-	-
Depreciation and asset impairment	94,303	-	-	-	-	-	-	-
Finance charges	23	-	-	-	-	6	1.2%	(100.0%)
Bulk purchases	260,212	56,724	21.8%	56,724	21.8%	52,153	21.1%	8.8%
Other Materials	49,506	4,336	8.8%	4,336	8.8%	4,000	-	8.4%
Contracted services	79,524	8,906	11.2%	8,906	11.2%	11,638	13.0%	(23.5%)
Transfers and grants	-	-	-	-	-	(5)	-	(100.0%)
Other expenditure	64,565	13,116	20.3%	13,116	20.3%	10,862	11.6%	20.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(171,769)**	**56,586**		**56,586**		**43,487**		
Transfers recognised - capital	89,284	-	-	-	-	10,000	13.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(82,485)**	**56,586**		**56,586**		**53,487**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(82,485)**	**56,586**		**56,586**		**53,487**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(82,485)**	**56,586**		**56,586**		**53,487**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(82,485)**	**56,586**		**56,586**		**53,487**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**94,284**	**10,161**	**10.8%**	**10,161**	**10.8%**	**19,392**	**24.5%**	**(47.6%)**
National Government	89,284	10,161	11.4%	10,161	11.4%	19,194	26.6%	(47.1%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**89,284**	**10,161**	**11.4%**	**10,161**	**11.4%**	**19,194**	**26.6%**	**(47.1%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	5,000	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	197	-	(100.0%)
Capital Expenditure Standard Classification	**94,284**	**10,161**	**10.8%**	**10,161**	**10.8%**	**19,392**	**24.5%**	**(47.6%)**
Governance and Administration	**900**	**-**	**-**	**-**	**-**	**197**	**2.9%**	**(100.0%)**
Executive & Council	900	-	-	-	-	197	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**676**	**-**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	676	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4,000**	**1,324**	**33.1%**	**1,324**	**33.1%**	**8,809**	**4,404.3%**	**(85.0%)**
Planning and Development	4,000	1,324	33.1%	1,324	33.1%	8,809	-	(85.0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**89,384**	**8,837**	**9.9%**	**8,837**	**9.9%**	**9,710**	**13.5%**	**(9.0%)**
Electricity	10,075	193	1.9%	193	1.9%	7,640	36.4%	(97.5%)
Water	49,209	1,163	2.4%	1,163	2.4%	477	.9%	144.1%
Waste Water Management	30,000	7,481	24.9%	7,481	24.9%	1,593	-	369.7%
Waste Management	100	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**641,546**	**235,385**	**36.7%**	**235,385**	**36.7%**	**210,736**	**33.8%**	**11.7%**
Property rates, penalties and collection charges	87,945	21,425	24.4%	21,425	24.4%	32,787	39.4%	(34.7%)
Service charges	281,453	84,435	30.0%	84,435	30.0%	68,543	23.7%	23.2%
Other revenue	**21,009**	**15,402**	**73.3%**	**15,402**	**73.3%**	**16,606**	**49.7%**	**(7.3%)**
Government - operating	161,319	67,026	41.5%	67,026	41.5%	58,701	41.6%	14.2%
Government - capital	88,284	47,087	53.3%	47,087	53.3%	34,099	47.3%	38.1%
Interest	1,536	10	.7%	10	.7%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(671,761)**	**(136,735)**	**20.4%**	**(136,735)**	**20.4%**	**(135,655)**	**21.6%**	**.8%**
Suppliers and employees	(671,738)	(134,927)	20.1%	(134,927)	20.1%	(135,453)	21.6%	(.4%)
Finance charges	(23)	-	-	-	-	(6)	1.2%	(100.0%)
Transfers and grants	-	(1,808)	-	(1,808)	-	(196)	-	821.4%
Net Cash from/(used) Operating Activities	**(30,216)**	**98,650**	**(326.5%)**	**98,650**	**(326.5%)**	**75,081**	**(1,525.0%)**	**31.4%**
Cash Flow from Investing Activities								
Receipts	**16,000**	**0**	**-**	**0**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	15,000	0	-	0	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	1,000	-	-	-	-	-	-	-
Payments	**(90,284)**	**(16,824)**	**18.6%**	**(16,824)**	**18.6%**	**(16,636)**	**21.0%**	**1.1%**
Capital assets	(90,284)	(16,824)	18.6%	(16,824)	18.6%	(16,636)	21.0%	1.1%
Net Cash from/(used) Investing Activities	**(74,284)**	**(16,824)**	**22.6%**	**(16,824)**	**22.6%**	**(16,636)**	**26.0%**	**1.1%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(324)**	**-**	**-**	**-**	**-**	**(77)**	**2.5%**	**(100.0%)**
Repayment of borrowing	(324)	-	-	-	-	(77)	2.5%	(100.0%)
Net Cash from/(used) Financing Activities	**(324)**	**-**	**-**	**-**	**-**	**(77)**	**2.5%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(104,823)**	**81,825**	**(78.1%)**	**81,825**	**(78.1%)**	**58,369**	**(81.0%)**	**40.2%**
Cash/cash equivalents at the year begin:	-	2,442	-	2,442	-	2,176	(2.8%)	12.2%
Cash/cash equivalents at the year end:	**(104,823)**	**84,268**	**(80.4%)**	**84,268**	**(80.4%)**	**60,546**	**(40.2%)**	**39.2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6,364	5.8%	4,210	3.8%	7,297	6.6%	92,549	83.8%	110,421	19.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16,032	18.3%	4,904	5.6%	1,814	2.1%	64,664	74.0%	87,414	15.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7,861	10.1%	3,746	4.8%	2,748	3.5%	63,775	81.6%	78,129	13.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2,689	4.7%	1,433	2.5%	1,135	2.0%	51,616	90.8%	56,873	9.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2,483	4.3%	1,498	2.6%	975	1.7%	52,577	91.4%	57,533	9.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	2,480	1.7%	2,404	1.7%	2,376	1.7%	134,571	94.9%	141,831	24.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,850	4.0%	2,021	4.3%	580	1.2%	42,230	90.5%	46,680	8.1%	-	-	-	-
Total By Income Source	**39,759**	**6.9%**	**20,216**	**3.5%**	**16,926**	**2.9%**	**501,980**	**86.7%**	**578,881**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2,248	25.3%	1,673	18.8%	404	4.5%	4,553	51.3%	8,877	1.5%	-	-	-	-
Commercial	19,717	16.9%	5,444	4.7%	3,438	3.0%	87,735	75.4%	116,334	20.1%	-	-	-	-
Households	17,793	3.9%	13,099	2.9%	13,084	2.9%	409,693	90.3%	453,669	78.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**39,759**	**6.9%**	**20,216**	**3.5%**	**16,926**	**2.9%**	**501,980**	**86.7%**	**578,881**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	24,837	19.2%	34,771	26.9%	8,035	6.2%	61,803	47.7%	129,446	16.1%
Bulk Water	2,362	.5%	7,598	1.5%	7,089	1.4%	486,461	96.6%	503,511	62.4%
PAYE deductions	2,747	100.0%	-	-	-	-	-	-	2,747	.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2,593	100.0%	-	-	-	-	-	-	2,593	.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	25,161	36.2%	2,958	4.3%	1,928	2.8%	39,533	56.8%	69,580	8.6%
Auditor-General	426	100.0%	-	-	-	-	-	-	426	.1%
Other	4,193	4.3%	-	-	-	-	93,957	95.7%	98,150	12.2%
Total	**62,320**	**7.7%**	**45,327**	**5.6%**	**17,052**	**2.1%**	**681,754**	**84.5%**	**806,452**	**100.0%**

Contact Details

Municipal Manager	Mr D.I. Maluleke (Acting from 17 October	017 801 3749
Financial Manager	Ms M.M.P. Matsheka	017 801 3502

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**487,097**	**166,320**	**34.1%**	**166,320**	**34.1%**	**143,371**	**33.2%**	**16.0%**
Property rates	46,852	15,145	32.3%	15,145	32.3%	15,348	37.0%	(1.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	121,377	32,392	26.7%	32,392	26.7%	28,581	25.2%	13.3%
Service charges - water revenue	24,854	6,407	25.8%	6,407	25.8%	5,330	31.5%	20.2%
Service charges - sanitation revenue	12,523	2,488	19.9%	2,488	19.9%	2,339	25.0%	6.4%
Service charges - refuse revenue	11,808	2,848	24.1%	2,848	24.1%	2,683	26.9%	6.1%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1,543	215	13.9%	215	13.9%	232	6.0%	(7.4%)
Interest earned - external investments	1,745	257	14.7%	257	14.7%	686	129.3%	(62.5%)
Interest earned - outstanding debtors	14,500	6,166	42.5%	6,166	42.5%	4,994	46.2%	23.5%
Dividends received	-	-	-	-	-	-	-	-
Fines	2,188	95	4.3%	95	4.3%	227	55.6%	(58.2%)
Licences and permits	55	32	57.7%	32	57.7%	44	84.1%	(27.8%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	219,071	93,126	42.5%	93,126	42.5%	82,121	41.9%	13.4%
Other own revenue	24,581	2,127	8.7%	2,127	8.7%	631	2.2%	237.0%
Gains on disposal of PPE	6,000	5,023	83.7%	5,023	83.7%	155	-	3,130.2%
Operating Expenditure	**560,289**	**95,295**	**17.0%**	**95,295**	**17.0%**	**76,468**	**13.9%**	**24.6%**
Employee related costs	166,126	41,255	24.8%	41,255	24.8%	39,228	25.2%	5.2%
Remuneration of councillors	15,724	4,108	26.1%	4,108	26.1%	3,716	27.0%	10.5%
Debt impairment	51,500	-	-	-	-	-	-	-
Depreciation and asset impairment	72,847	-	-	-	-	-	-	-
Finance charges	-	856	-	856	-	633	632.5%	35.3%
Bulk purchases	121,922	26,865	22.0%	26,865	22.0%	16,244	14.3%	65.4%
Other Materials	19,165	1,551	8.1%	1,551	8.1%	436	2.0%	256.0%
Contracted services	38,889	9,346	24.0%	9,346	24.0%	6,611	17.4%	41.4%
Transfers and grants	12,767	2,377	18.6%	2,377	18.6%	2,085	11.7%	14.0%
Other expenditure	61,348	8,936	14.6%	8,936	14.6%	7,516	11.9%	18.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(73,192)**	**71,026**		**71,026**		**66,902**		
Transfers recognised - capital	115,104	-	-	-	-	54,206	44.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	600	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**42,512**	**71,026**		**71,026**		**121,108**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**42,512**	**71,026**		**71,026**		**121,108**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**42,512**	**71,026**		**71,026**		**121,108**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**42,512**	**71,026**		**71,026**		**121,108**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**115,704**	**35,769**	**30.9%**	**35,769**	**30.9%**	**16,147**	**12.9%**	**121.5%**
National Government	115,104	35,602	30.9%	35,602	30.9%	15,934	12.9%	123.4%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**115,104**	**35,602**	**30.9%**	**35,602**	**30.9%**	**15,934**	**12.9%**	**123.4%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	600	168	27.9%	168	27.9%	213	8.5%	(21.5%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**115,704**	**35,769**	**30.9%**	**35,769**	**30.9%**	**16,147**	**12.9%**	**121.5%**
Governance and Administration	**600**	**138**	**23.0%**	**138**	**23.0%**	**38**	**-**	**258.4%**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	600	138	23.0%	138	23.0%	38	-	258.4%
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**3,500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	3,500	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**27,638**	**16,368**	**59.2%**	**16,368**	**59.2%**	**5,399**	**14.6%**	**203.2%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	27,638	16,368	59.2%	16,368	59.2%	5,399	14.6%	203.2%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**83,966**	**19,264**	**22.9%**	**19,264**	**22.9%**	**10,710**	**13.8%**	**79.9%**
Electricity	8,500	7,330	86.2%	7,330	86.2%	175	1.5%	4,093.1%
Water	20,260	3,454	17.0%	3,454	17.0%	10,535	33.7%	(67.2%)
Waste Water Management	55,205	8,480	15.4%	8,480	15.4%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**533,541**	**228,372**	**42.8%**	**228,372**	**42.8%**	**197,421**	**39.8%**	**15.7%**
Property rates, penalties and collection charges	36,545	15,145	41.4%	15,145	41.4%	15,348	49.4%	(1.3%)
Service charges	133,038	44,135	33.2%	44,135	33.2%	38,933	34.7%	13.4%
Other revenue	**28,038**	**2,469**	**8.8%**	**2,469**	**8.8%**	**1,134**	**3.5%**	**117.6%**
Government - operating	219,071	93,126	42.5%	93,126	42.5%	82,121	41.9%	13.4%
Government - capital	115,104	67,075	58.3%	67,075	58.3%	54,206	44.0%	23.7%
Interest	1,745	6,423	368.0%	6,423	368.0%	5,680	1,071.6%	13.1%
Dividends	-	-	-	-	-	-	-	-
Payments	**(427,635)**	**(95,295)**	**22.3%**	**(95,295)**	**22.3%**	**(76,573)**	**18.4%**	**24.4%**
Suppliers and employees	(414,868)	(92,062)	22.2%	(92,062)	22.2%	(73,751)	18.5%	24.8%
Finance charges	-	(856)	-	(856)	-	(633)	632.6%	35.3%
Transfers and grants	(12,767)	(2,377)	18.6%	(2,377)	18.6%	(2,190)	12.2%	8.5%
Net Cash from/(used) Operating Activities	**105,906**	**133,078**	**125.7%**	**133,078**	**125.7%**	**120,848**	**151.9%**	**10.1%**
Cash Flow from Investing Activities								
Receipts	**6,000**	**5,023**	**83.7%**	**5,023**	**83.7%**	**155**	**.3%**	**3,130.2%**
Proceeds on disposal of PPE	6,000	5,023	83.7%	5,023	83.7%	155	.3%	3,130.2%
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(115,704)**	**(35,374)**	**30.6%**	**(35,374)**	**30.6%**	**(16,147)**	**12.9%**	**119.1%**
Capital assets	(115,704)	(35,374)	30.6%	(35,374)	30.6%	(16,147)	12.9%	119.1%
Net Cash from/(used) Investing Activities	**(109,704)**	**(30,351)**	**27.7%**	**(30,351)**	**27.7%**	**(15,992)**	**19.8%**	**89.8%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(3,798)**	**102,727**	**(2,704.8%)**	**102,727**	**(2,704.8%)**	**104,856**	**(6,239.6%)**	**(2.0%)**
Cash/cash equivalents at the year begin:	4,100	3,444	84.0%	3,444	84.0%	4,026	238.4%	(14.5%)
Cash/cash equivalents at the year end:	**302**	**106,171**	**35,142.3%**	**106,171**	**35,142.3%**	**108,882**	**1,297,145.7%**	**(2.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3,714	6.8%	1,806	3.3%	1,251	2.3%	47,692	87.6%	54,463	15.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11,737	15.6%	3,847	5.1%	2,645	3.5%	56,781	75.7%	75,010	20.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8,767	12.4%	3,241	4.6%	1,861	2.6%	57,059	80.4%	70,929	19.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,438	5.4%	573	2.1%	490	1.8%	24,270	90.7%	26,771	7.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,762	4.0%	798	1.8%	743	1.7%	40,474	92.5%	43,776	12.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	142	9.5%	62	4.1%	93	6.2%	1,203	80.3%	1,499	4%	-	-	-	-
Interest on Arrear Debtor Accounts	4,140	7.1%	2,027	3.5%	1,771	3.1%	50,102	86.3%	58,040	16.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2,292	7.0%	889	2.7%	632	1.9%	28,840	88.3%	32,654	9.0%	-	-	-	-
Total By Income Source	**33,991**	**9.4%**	**13,242**	**3.6%**	**9,486**	**2.6%**	**306,422**	**84.4%**	**363,142**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2,447	23.7%	783	7.6%	447	4.3%	6,635	64.3%	10,312	2.8%	-	-	-	-
Commercial	7,983	32.2%	1,299	5.2%	1,053	4.2%	14,443	58.3%	24,778	6.8%	-	-	-	-
Households	16,711	7.0%	7,683	3.2%	6,054	2.5%	209,125	87.3%	239,573	66.0%	-	-	-	-
Other	6,850	7.7%	3,478	3.9%	1,933	2.2%	76,218	86.1%	88,479	24.4%	-	-	-	-
Total By Customer Group	**33,991**	**9.4%**	**13,242**	**3.6%**	**9,486**	**2.6%**	**306,422**	**84.4%**	**363,142**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	16,662	20.6%	16,219	20.0%	11,818	14.6%	36,333	44.8%	81,032	53.5%
Bulk Water	19,975	100.0%	-	-	-	-	-	-	19,975	13.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	48,036	100.0%	-	-	-	-	-	-	48,036	31.7%
Auditor-General	2,419	100.0%	-	-	-	-	-	-	2,419	1.6%
Other	0	100.0%	-	-	-	-	-	-	0	-
Total	**87,093**	**57.5%**	**16,219**	**10.7%**	**11,818**	**7.8%**	**36,333**	**24.0%**	**151,463**	**100.0%**

Contact Details

Municipal Manager	Mr Maqhawe Kunene	087 630 8101
Financial Manager	Mr Bheki Maseko	087 630 8157

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: PIXLEY KA SEME (MP) (MP304)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**320,223**	**105,634**	**33.0%**	**105,634**	**33.0%**	**98,462**	**33.2%**	**7.3%**
Property rates	47,921	18,269	38.1%	18,269	38.1%	16,755	37.2%	9.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	57,377	13,020	22.7%	13,020	22.7%	13,712	25.5%	(5.0%)
Service charges - water revenue	33,030	7,317	22.2%	7,317	22.2%	7,095	22.8%	3.1%
Service charges - sanitation revenue	15,328	3,960	25.8%	3,960	25.8%	3,710	25.7%	6.7%
Service charges - refuse revenue	8,993	2,352	26.2%	2,352	26.2%	2,215	26.2%	6.2%
Service charges - other	-	0	-	0	-	(1)	-	(134.7%)
Rental of facilities and equipment	1,101	305	27.7%	305	27.7%	482	46.4%	(36.7%)
Interest earned - external investments	4,474	239	5.3%	239	5.3%	3,359	79.2%	(92.9%)
Interest earned - outstanding debtors	27,023	7,618	28.2%	7,618	28.2%	6,085	23.9%	25.2%
Dividends received	-	-	-	-	-	-	-	-
Fines	56	54	97.0%	54	97.0%	26	49.6%	107.2%
Licences and permits	-	5,815	-	5,815	-	7	-	87,114.6%
Agency services	10,750	-	-	-	-	1,545	15.2%	(100.0%)
Transfers recognised - operational	110,597	46,384	41.9%	46,384	41.9%	42,270	41.8%	9.7%
Other own revenue	2,074	301	14.5%	301	14.5%	1,201	61.6%	(74.9%)
Gains on disposal of PPE	1,500	-	-	-	-	-	-	-
Operating Expenditure	**359,995**	**60,368**	**16.8%**	**60,368**	**16.8%**	**43,768**	**14.3%**	**37.9%**
Employee related costs	94,656	19,540	20.6%	19,540	20.6%	18,459	20.9%	5.9%
Remuneration of councillors	9,056	2,115	23.4%	2,115	23.4%	1,931	23.6%	9.5%
Debt impairment	77,000	(3,064)	(4.0%)	(3,064)	(4.0%)	1,764	4.0%	(273.7%)
Depreciation and asset impairment	41,000	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	65,336	26,404	40.4%	26,404	40.4%	11,965	19.5%	120.7%
Other Materials	18,722	1,826	9.8%	1,826	9.8%	1,310	7.4%	39.4%
Contracted services	16,062	2,275	14.2%	2,275	14.2%	2,400	15.9%	(5.2%)
Transfers and grants	6,733	585	8.7%	585	8.7%	1,533	24.2%	(61.8%)
Other expenditure	31,431	10,686	34.0%	10,686	34.0%	4,407	15.2%	142.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(39,772)**	**45,266**		**45,266**		**54,694**		
Transfers recognised - capital	68,331	-	-	-	-	17,592	39.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**28,559**	**45,266**		**45,266**		**72,286**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**28,559**	**45,266**		**45,266**		**72,286**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**28,559**	**45,266**		**45,266**		**72,286**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**28,559**	**45,266**		**45,266**		**72,286**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**84,431**	**12,362**	**14.6%**	**12,362**	**14.6%**	**1,945**	**4.0%**	**535.5%**
National Government	68,331	7,297	10.7%	7,297	10.7%	1,945	4.3%	275.1%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**68,331**	**7,297**	**10.7%**	**7,297**	**10.7%**	**1,945**	**4.3%**	**275.1%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	16,100	-	-	-	-	-	-	-
Public contributions and donations	-	5,065	-	5,065	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**84,431**	**12,362**	**14.6%**	**12,362**	**14.6%**	**1,945**	**4.0%**	**535.5%**
Governance and Administration	**1,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	900	-	-	-	-	-	-	-
Budget & Treasury Office	100	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**9,100**	**-**	**-**	**-**	**-**	**15**	**.6%**	**(100.0%)**
Community & Social Services	9,100	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	15	.6%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**6,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	3,000	-	-	-	-	-	-	-
Road Transport	3,000	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**67,033**	**12,362**	**18.4%**	**12,362**	**18.4%**	**1,931**	**4.7%**	**540.3%**
Electricity	12,375	5,065	40.9%	5,065	40.9%	536	3.0%	845.1%
Water	30,000	4,728	15.8%	4,728	15.8%	-	-	(100.0%)
Waste Water Management	24,658	2,569	10.4%	2,569	10.4%	1,395	12.2%	84.2%
Waste Management	-	-	-	-	-	-	-	-
Other	**1,298**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**350,331**	**189,758**	**54.2%**	**189,758**	**54.2%**	**80,757**	**29.8%**	**135.0%**
Property rates, penalties and collection charges	26,356	29,246	111.0%	29,246	111.0%	5,007	20.2%	484.1%
Service charges	114,728	77,344	67.4%	77,344	67.4%	12,388	18.1%	524.3%
Other revenue	**14,014**	**6,165**	**44.0%**	**6,165**	**44.0%**	**3,069**	**23.3%**	**100.9%**
Government - operating	107,531	46,384	43.1%	46,384	43.1%	42,270	42.4%	9.7%
Government - capital	68,331	22,799	33.4%	22,799	33.4%	17,592	38.0%	29.6%
Interest	19,370	7,820	40.4%	7,820	40.4%	430	2.4%	1,717.2%
Dividends	-	-	-	-	-	-	-	-
Payments	**(291,943)**	**(62,847)**	**21.5%**	**(62,847)**	**21.5%**	**(42,066)**	**18.6%**	**49.4%**
Suppliers and employees	(233,210)	(62,847)	26.9%	(62,847)	26.9%	(41,353)	18.8%	52.0%
Finance charges	(52,000)	-	-	-	-	-	-	-
Transfers and grants	(6,733)	-	-	-	-	(713)	11.3%	(100.0%)
Net Cash from/(used) Operating Activities	**58,388**	**126,912**	**217.4%**	**126,912**	**217.4%**	**38,691**	**85.8%**	**228.0%**
Cash Flow from Investing Activities								
Receipts	**1,500**	**-**	**-**	**-**	**-**	**125**	**-**	**(100.0%)**
Proceeds on disposal of PPE	1,500	-	-	-	-	125	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(84,331)**	**(12,362)**	**14.7%**	**(12,362)**	**14.7%**	**(1,945)**	**4.3%**	**535.5%**
Capital assets	(84,331)	(12,362)	14.7%	(12,362)	14.7%	(1,945)	4.3%	535.5%
Net Cash from/(used) Investing Activities	**(82,831)**	**(12,362)**	**14.9%**	**(12,362)**	**14.9%**	**(1,820)**	**4.1%**	**579.1%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(24,443)**	**114,549**	**(468.6%)**	**114,549**	**(468.6%)**	**36,870**	**23,782.3%**	**210.7%**
Cash/cash equivalents at the year begin:	91,813	-	-	-	-	84,728	102.2%	(100.0%)
Cash/cash equivalents at the year end:	**67,370**	**114,549**	**170.0%**	**114,549**	**170.0%**	**121,598**	**146.4%**	**(5.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2,541	2.6%	1,662	1.7%	1,624	1.6%	92,798	94.1%	98,625	20.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2,703	9.2%	1,151	3.9%	973	3.3%	24,424	83.5%	29,251	5.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2,121	2.6%	1,608	2.0%	11,037	13.5%	67,066	82.0%	81,833	16.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,228	2.4%	1,058	2.0%	990	1.9%	48,826	93.7%	52,102	10.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	736	2.6%	611	2.1%	567	2.0%	26,610	93.3%	28,524	5.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2,681	2.2%	2,619	2.1%	2,625	2.1%	115,847	93.6%	123,773	25.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,989	2.5%	2,282	2.9%	1,889	2.4%	73,129	92.2%	79,289	16.1%	-	-	-	-
Total By Income Source	**13,999**	**2.8%**	**10,992**	**2.2%**	**19,706**	**4.0%**	**448,700**	**90.9%**	**493,397**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	118	.4%	924	2.8%	7,391	22.8%	23,983	74.0%	32,415	6.6%	-	-	-	-
Commercial	974	4.0%	561	2.3%	799	3.3%	21,741	90.3%	24,075	4.9%	-	-	-	-
Households	11,420	2.9%	8,713	2.2%	9,209	2.3%	369,761	92.6%	399,102	80.9%	-	-	-	-
Other	1,487	3.9%	794	2.1%	2,308	6.1%	33,215	87.9%	37,804	7.7%	-	-	-	-
Total By Customer Group	**13,999**	**2.8%**	**10,992**	**2.2%**	**19,706**	**4.0%**	**448,700**	**90.9%**	**493,397**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	782	25.0%	94	3.0%	85	2.7%	2,172	69.3%	3,134	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**782**	**25.0%**	**94**	**3.0%**	**85**	**2.7%**	**2,172**	**69.3%**	**3,134**	**100.0%**

Contact Details

Municipal Manager	Mr P Thwala	017 734 6101
Financial Manager	Ms M Phetla	017 734 6142

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: LEKWA (MP305)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**817,260**	**181,694**	**22.2%**	**181,694**	**22.2%**	**166,387**	**24.5%**	**9.2%**
Property rates	80,520	69,036	85.7%	69,036	85.7%	22,665	32.5%	204.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	392,065	65,679	16.8%	65,679	16.8%	61,884	19.2%	6.1%
Service charges - water revenue	71,217	20,429	28.7%	20,429	28.7%	16,183	22.8%	26.2%
Service charges - sanitation revenue	36,759	9,205	25.0%	9,205	25.0%	8,061	20.5%	14.2%
Service charges - refuse revenue	17,938	5,213	29.1%	5,213	29.1%	4,852	21.0%	7.4%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2,000	458	22.9%	458	22.9%	446	65.4%	2.6%
Interest earned - external investments	-	5	-	5	-	-	-	(100.0%)
Interest earned - outstanding debtors	48,971	11,361	23.2%	11,361	23.2%	11,020	32.7%	3.1%
Dividends received	-	-	-	-	-	-	-	-
Fines	350	15	4.4%	15	4.4%	61	13.1%	(74.5%)
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	111,528	-	-	-	-	40,845	42.1%	(100.0%)
Other own revenue	55,912	292	.5%	292	.5%	371	7.6%	(21.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**864,257**	**159,581**	**18.5%**	**159,581**	**18.5%**	**111,757**	**12.1%**	**42.8%**
Employee related costs	182,749	9,611	5.3%	9,611	5.3%	-	-	(100.0%)
Remuneration of councillors	12,627	-	-	-	-	-	-	-
Debt impairment	110,159	197	.2%	197	.2%	-	-	(100.0%)
Depreciation and asset impairment	94,027	-	-	-	-	-	-	-
Finance charges	-	15,233	-	15,233	-	4,776	15.9%	218.9%
Bulk purchases	367,958	118,791	32.3%	118,791	32.3%	79,623	22.1%	49.2%
Other Materials	4,205	1,374	32.7%	1,374	32.7%	857	7.1%	60.3%
Contracted services	22,117	5,853	26.5%	5,853	26.5%	17,493	19.9%	(66.5%)
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	70,414	8,522	12.1%	8,522	12.1%	9,008	10.3%	(5.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(46,997)**	**22,113**		**22,113**		**54,630**		
Transfers recognised - capital	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(46,997)**	**22,113**		**22,113**		**54,630**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(46,997)**	**22,113**		**22,113**		**54,630**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(46,997)**	**22,113**		**22,113**		**54,630**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(46,997)**	**22,113**		**22,113**		**54,630**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**53,491**	**19,532**	**36.5%**	**19,532**	**36.5%**	**5,299**	**7.8%**	**268.6%**
National Government	53,491	19,532	36.5%	19,532	36.5%	5,299	7.9%	268.6%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**53,491**	**19,532**	**36.5%**	**19,532**	**36.5%**	**5,299**	**7.9%**	**268.6%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**53,491**	**19,532**	**36.5%**	**19,532**	**36.5%**	**5,299**	**7.8%**	**268.6%**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**3,212**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	3,212	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9,280**	**851**	**9.2%**	**851**	**9.2%**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	9,280	851	9.2%	851	9.2%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**41,000**	**18,681**	**45.6%**	**18,681**	**45.6%**	**5,299**	**8.1%**	**252.5%**
Electricity	6,000	75	1.2%	75	1.2%	-	-	(100.0%)
Water	15,000	6,282	41.9%	6,282	41.9%	1,651	5.9%	280.4%
Waste Water Management	20,000	12,324	61.6%	12,324	61.6%	3,648	12.2%	237.8%
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**705,350**	**275,465**	**39.1%**	**275,465**	**39.1%**	**277,273**	**42.6%**	**(.7%)**
Property rates, penalties and collection charges	48,312	9,005	18.6%	9,005	18.6%	11,461	20.8%	(21.4%)
Service charges	418,971	74,765	17.8%	74,765	17.8%	45,441	11.9%	64.5%
Other revenue	**58,262**	**132,897**	**228.1%**	**132,897**	**228.1%**	**153,076**	**624.5%**	**(13.2%)**
Government - operating	111,528	46,710	41.9%	46,710	41.9%	57,327	59.0%	(18.5%)
Government - capital	56,034	11,000	19.6%	11,000	19.6%	8,838	13.4%	24.5%
Interest	12,243	1,089	8.9%	1,089	8.9%	1,129	4.5%	(3.6%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(660,071)**	**(256,750)**	**38.9%**	**(256,750)**	**38.9%**	**(206,380)**	**35.3%**	**24.4%**
Suppliers and employees	(660,071)	(256,750)	38.9%	(256,750)	38.9%	(203,880)	36.8%	25.9%
Finance charges	-	-	-	-	-	(2,500)	8.3%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**45,279**	**18,715**	**41.3%**	**18,715**	**41.3%**	**70,893**	**107.7%**	**(73.6%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(53,491)**	**(19,532)**	**36.5%**	**(19,532)**	**36.5%**	**(5,299)**	**8.1%**	**268.6%**
Capital assets	(53,491)	(19,532)	36.5%	(19,532)	36.5%	(5,299)	8.1%	268.6%
Net Cash from/(used) Investing Activities	**(53,491)**	**(19,532)**	**36.5%**	**(19,532)**	**36.5%**	**(5,299)**	**8.1%**	**268.6%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(8,212)**	**(816)**	**9.9%**	**(816)**	**9.9%**	**65,593**	**############**	**(101.2%)**
Cash/cash equivalents at the year begin:	1,160	1,160	100.0%	1,160	100.0%	117	3.2%	891.1%
Cash/cash equivalents at the year end:	**(7,052)**	**343**	**(4.9%)**	**343**	**(4.9%)**	**65,710**	**1,809.6%**	**(99.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8,007	4.7%	5,367	3.1%	4,255	2.5%	152,833	89.7%	170,462	20.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16,330	19.6%	5,620	6.8%	1,849	2.2%	59,364	71.4%	83,163	10.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5,343	3.4%	3,436	2.2%	3,032	1.9%	143,995	92.4%	155,806	18.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4,071	4.9%	1,790	2.1%	1,557	1.9%	76,408	91.2%	83,826	10.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,680	2.9%	1,216	2.1%	1,147	2.0%	54,355	93.1%	58,399	7.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3,947	2.0%	3,800	1.9%	3,697	1.8%	190,494	94.3%	201,937	24.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3,146	4.3%	1,451	2.0%	1,014	1.4%	66,957	92.3%	72,568	8.8%	-	-	-	-
Total By Income Source	**42,525**	**5.1%**	**22,680**	**2.7%**	**16,550**	**2.0%**	**744,407**	**90.1%**	**826,162**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	614	16.6%	468	12.7%	396	10.7%	2,217	60.0%	3,696	4%	-	-	-	-
Commercial	25,376	21.1%	7,701	6.4%	3,505	2.9%	83,504	69.5%	120,086	14.5%	-	-	-	-
Households	13,322	2.2%	12,069	2.0%	10,482	1.7%	570,240	94.1%	606,113	73.4%	-	-	-	-
Other	3,212	3.3%	2,441	2.5%	2,168	2.3%	88,446	91.9%	96,267	11.7%	-	-	-	-
Total By Customer Group	**42,525**	**5.1%**	**22,680**	**2.7%**	**16,550**	**2.0%**	**744,407**	**90.1%**	**826,162**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	51,627	7.5%	-	-	60,505	8.8%	572,405	83.6%	684,537	56.5%
Bulk Water	-	-	-	-	25	-	208,575	100.0%	208,600	17.2%
PAYE deductions	1,081	4.7%	2,957	12.9%	3,355	14.6%	15,517	67.7%	22,909	1.9%
VAT (output less input)	1,880	11.6%	881	5.4%	4,924	30.4%	8,521	52.6%	16,206	1.3%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	53	2%	6,148	19.9%	2,846	9.2%	21,783	70.7%	30,830	2.5%
Auditor-General	448	22.8%	65	3.3%	65	3.3%	1,391	70.7%	1,969	2%
Other	-	-	1,575	.6%	-	-	245,369	99.4%	246,944	20.4%
Total	**55,089**	**4.5%**	**11,626**	**1.0%**	**71,720**	**5.9%**	**1,073,560**	**88.6%**	**1,211,996**	**100.0%**

Contact Details

Municipal Manager	Ms G P Mhlongo-Ntshangase	017 712 9613
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DIPALESENG (MP306)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**210,687**	**119,844**	**56.9%**	**119,844**	**56.9%**	**57,449**	**28.7%**	**108.6%**
Property rates	18,321	13,525	73.8%	13,525	73.8%	2,642	16.7%	411.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	52,984	24,643	46.5%	24,643	46.5%	14,763	29.5%	66.9%
Service charges - water revenue	17,810	6,361	35.7%	6,361	35.7%	5,757	32.8%	10.5%
Service charges - sanitation revenue	17,406	6,692	38.4%	6,692	38.4%	4,613	28.6%	45.1%
Service charges - refuse revenue	6,639	2,227	33.6%	2,227	33.6%	1,421	23.5%	56.7%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	193	57	29.7%	57	29.7%	-	-	(100.0%)
Interest earned - external investments	700	20	2.9%	20	2.9%	162	14.7%	(87.7%)
Interest earned - outstanding debtors	19,000	-	-	-	-	1,861	8.4%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	1,970	158	8.0%	158	8.0%	-	-	(100.0%)
Licences and permits	12	-	-	-	-	-	-	-
Agency services	3,683	1,378	37.4%	1,378	37.4%	-	-	(100.0%)
Transfers recognised - operational	69,695	64,300	92.3%	64,300	92.3%	26,229	40.8%	145.1%
Other own revenue	2,274	482	21.2%	482	21.2%	-	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**212,032**	**28,179**	**13.3%**	**28,179**	**13.3%**	**51,540**	**24.2%**	**(45.3%)**
Employee related costs	55,773	1,359	2.4%	1,359	2.4%	13,036	24.7%	(89.6%)
Remuneration of councillors	5,356	-	-	-	-	408	7.8%	(100.0%)
Debt impairment	36,089	-	-	-	-	-	-	-
Depreciation and asset impairment	18,581	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	59,591	16,673	28.0%	16,673	28.0%	10,641	15.4%	56.7%
Other Materials	2,897	423	14.6%	423	14.6%	992	15.2%	(57.3%)
Contracted services	15,525	-	-	-	-	525	4.5%	(100.0%)
Transfers and grants	3,221	511	15.9%	511	15.9%	-	-	(100.0%)
Other expenditure	15,000	9,213	61.4%	9,213	61.4%	25,938	349.2%	(64.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(1,344)**	**91,664**		**91,664**		**5,909**		
Transfers recognised - capital	44,884	1	-	1	-	857	2.1%	(99.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**43,540**	**91,665**		**91,665**		**6,766**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**43,540**	**91,665**		**91,665**		**6,766**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**43,540**	**91,665**		**91,665**		**6,766**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**43,540**	**91,665**		**91,665**		**6,766**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**44,884**	**14,350**	**32.0%**	**14,350**	**32.0%**	**15,381**	**38.3%**	**(6.7%)**
National Government	44,884	14,350	32.0%	14,350	32.0%	15,381	38.3%	(6.7%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**44,884**	**14,350**	**32.0%**	**14,350**	**32.0%**	**15,381**	**38.3%**	**(6.7%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**44,884**	**14,350**	**32.0%**	**14,350**	**32.0%**	**15,381**	**38.3%**	**(6.7%)**
Governance and Administration	**-**	**11,353**	**-**	**11,353**	**-**	**-**	**-**	**(100.0%)**
Executive & Council	-	11,353	-	11,353	-	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**13,864**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	13,864	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**7,381**	**376.2%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	7,381	376.2%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**31,020**	**2,997**	**9.7%**	**2,997**	**9.7%**	**8,000**	**21.0%**	**(62.5%)**
Electricity	13,430	2,997	22.3%	2,997	22.3%	8,000	36.4%	(62.5%)
Water	-	-	-	-	-	-	-	-
Waste Water Management	17,590	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**202,335**	**71,068**	**35.1%**	**71,068**	**35.1%**	**67,423**	**34.3%**	**5.4%**
Property rates, penalties and collection charges	12,275	3,543	28.9%	3,543	28.9%	1,763	15.9%	101.0%
Service charges	63,543	18,342	28.9%	18,342	28.9%	11,597	17.3%	58.2%
Other revenue	**8,132**	**1,826**	**22.5%**	**1,826**	**22.5%**	**5,597**	**58.3%**	**(67.4%)**
Government - operating	69,695	29,259	42.0%	29,259	42.0%	26,656	41.4%	9.8%
Government - capital	44,191	18,060	40.9%	18,060	40.9%	21,577	53.8%	(16.3%)
Interest	4,500	39	.9%	39	.9%	233	5.7%	(83.3%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(157,362)**	**(44,033)**	**28.0%**	**(44,033)**	**28.0%**	**(43,017)**	**27.6%**	**2.4%**
Suppliers and employees	(154,141)	(44,033)	28.6%	(44,033)	28.6%	(43,017)	28.2%	2.4%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(3,221)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**44,974**	**27,036**	**60.1%**	**27,036**	**60.1%**	**24,406**	**60.7%**	**10.8%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(44,191)**	**(20,538)**	**46.5%**	**(20,538)**	**46.5%**	**(15,422)**	**38.4%**	**33.2%**
Capital assets	(44,191)	(20,538)	46.5%	(20,538)	46.5%	(15,422)	38.4%	33.2%
Net Cash from/(used) Investing Activities	**(44,191)**	**(20,538)**	**46.5%**	**(20,538)**	**46.5%**	**(15,422)**	**38.4%**	**33.2%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**783**	**6,498**	**830.1%**	**6,498**	**830.1%**	**8,984**	**10,417.9%**	**(27.7%)**
Cash/cash equivalents at the year begin:	232	128	55.1%	128	55.1%	145	.4%	(12.0%)
Cash/cash equivalents at the year end:	**1,015**	**6,625**	**652.9%**	**6,625**	**652.9%**	**9,129**	**27.0%**	**(27.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1,665	2.8%	921	1.6%	850	1.4%	55,915	94.2%	59,352	16.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3,216	11.7%	833	3.0%	862	3.1%	22,590	82.1%	27,502	7.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	931	2.3%	719	1.8%	3,369	8.4%	35,173	87.5%	40,192	11.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,515	2.3%	1,689	2.5%	911	1.4%	62,954	93.9%	67,069	18.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	546	1.5%	517	1.4%	509	1.4%	34,840	95.7%	36,412	10.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	13	1.8%	11	1.6%	11	1.5%	681	95.2%	716	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	2,095	2.7%	2,077	2.6%	2,019	2.6%	72,601	92.1%	78,791	21.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	450	.9%	493	.9%	406	.8%	51,249	97.4%	52,599	14.5%	-	-	-	-
Total By Income Source	**10,431**	**2.9%**	**7,262**	**2.0%**	**8,938**	**2.5%**	**336,002**	**92.7%**	**362,632**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(40)	(.6%)	217	3.1%	2,343	33.8%	4,410	63.6%	6,931	1.9%	-	-	-	-
Commercial	5,868	6.4%	2,721	3.0%	1,749	1.9%	81,281	88.7%	91,619	25.3%	-	-	-	-
Households	4,261	1.7%	3,896	1.6%	4,425	1.8%	231,637	94.8%	244,220	67.3%	-	-	-	-
Other	341	1.7%	427	2.2%	420	2.1%	18,675	94.0%	19,863	5.5%	-	-	-	-
Total By Customer Group	**10,431**	**2.9%**	**7,262**	**2.0%**	**8,938**	**2.5%**	**336,002**	**92.7%**	**362,632**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	6,155	19.0%	10,540	32.6%	539	1.7%	15,140	46.8%	32,375	61.5%
Bulk Water	-	-	-	-	162	4.8%	3,209	95.2%	3,371	6.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2,439	14.4%	2,373	14.0%	219	1.3%	11,867	70.2%	16,898	32.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**8,595**	**16.3%**	**12,913**	**24.5%**	**920**	**1.7%**	**30,216**	**57.4%**	**52,644**	**100.0%**

Contact Details

Municipal Manager	Mr SL Netshivhale	017 773 2031
Financial Manager	Ms Alina Ngema	017 773 1252

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**1,758,947**	**435,276**	**24.7%**	**435,276**	**24.7%**	**346,329**	**20.5%**	**25.7%**
Property rates	350,790	81,444	23.2%	81,444	23.2%	113,444	42.6%	(28.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	488,433	149,644	30.6%	149,644	30.6%	-	-	(100.0%)
Service charges - water revenue	370,783	109,323	29.5%	109,323	29.5%	87,905	25.7%	24.4%
Service charges - sanitation revenue	101,720	27,018	26.6%	27,018	26.6%	25,624	26.0%	5.4%
Service charges - refuse revenue	108,215	30,520	28.2%	30,520	28.2%	28,497	25.2%	7.1%
Service charges - other	-	285	-	285	-	46	-	518.5%
Rental of facilities and equipment	5,444	1,066	19.6%	1,066	19.6%	786	15.2%	35.6%
Interest earned - external investments	1,200	778	64.8%	778	64.8%	-	-	(100.0%)
Interest earned - outstanding debtors	-	21,728	-	21,728	-	-	-	(100.0%)
Dividends received	58	-	-	-	-	0	.7%	(100.0%)
Fines	31,624	357	1.1%	357	1.1%	48	.2%	638.1%
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	289,452	11,526	4.0%	11,526	4.0%	89,043	36.0%	(87.1%)
Other own revenue	9,608	1,588	16.5%	1,588	16.5%	311	.6%	410.4%
Gains on disposal of PPE	1,620	-	-	-	-	624	2.1%	(100.0%)
Operating Expenditure	**1,700,171**	**359,279**	**21.1%**	**359,279**	**21.1%**	**267,162**	**16.1%**	**34.5%**
Employee related costs	488,009	12,589	2.6%	12,589	2.6%	123,704	26.1%	(89.8%)
Remuneration of councillors	24,618	7,929	32.2%	7,929	32.2%	8,547	37.8%	(7.2%)
Debt impairment	73,136	-	-	-	-	-	-	-
Depreciation and asset impairment	110,896	3	-	3	-	99,620	61.4%	(100.0%)
Finance charges	3,608	28,036	777.1%	28,036	777.1%	-	-	(100.0%)
Bulk purchases	654,960	277,490	42.4%	277,490	42.4%	16,388	2.4%	1,593.2%
Other Materials	29,232	542	1.9%	542	1.9%	18	-	2,993.1%
Contracted services	242,523	14,427	5.9%	14,427	5.9%	13,743	10.6%	5.0%
Transfers and grants	3,863	792	20.5%	792	20.5%	37	.1%	2,050.9%
Other expenditure	69,326	17,788	25.7%	17,788	25.7%	5,106	7.6%	248.4%
Loss on disposal of PPE	-	(318)	-	(318)	-	-	-	(100.0%)
Surplus/(Deficit)	**58,777**	**75,997**		**75,997**		**79,166**		
Transfers recognised - capital	74,651	116,857	156.5%	116,857	156.5%	20,658	28.4%	465.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**133,428**	**192,853**		**192,853**		**99,824**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**133,428**	**192,853**		**192,853**		**99,824**		
Attributable to minorities	-	-	-	-	-	6	-	(100.0%)
Surplus/(Deficit) attributable to municipality	**133,428**	**192,853**		**192,853**		**99,830**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**133,428**	**192,853**		**192,853**		**99,830**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**133,448**	**13,270**	**9.9%**	**13,270**	**9.9%**	**3,263**	**3.1%**	**306.7%**
National Government	74,651	9,834	13.2%	9,834	13.2%	3,263	4.5%	201.4%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**74,651**	**9,834**	**13.2%**	**9,834**	**13.2%**	**3,263**	**4.5%**	**201.4%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	58,797	3,436	5.8%	3,436	5.8%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**133,448**	**13,270**	**9.9%**	**13,270**	**9.9%**	**3,263**	**3.1%**	**306.7%**
Governance and Administration	**16,000**	**2,445**	**15.3%**	**2,445**	**15.3%**	**-**	**-**	**(100.0%)**
Executive & Council	300	-	-	-	-	-	-	-
Budget & Treasury Office	15,700	2,445	15.6%	2,445	15.6%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**5,500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	4,900	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	600	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11,897**	**0**	**-**	**0**	**-**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	9,917	-	-	-	-	-	-	-
Environmental Protection	1,980	0	-	0	-	-	-	(100.0%)
Trading Services	**100,051**	**10,824**	**10.8%**	**10,824**	**10.8%**	**3,263**	**3.9%**	**231.8%**
Electricity	18,320	7,445	40.6%	7,445	40.6%	-	-	(100.0%)
Water	22,131	989	4.5%	989	4.5%	-	-	(100.0%)
Waste Water Management	49,100	2,390	4.9%	2,390	4.9%	3,263	13.1%	(26.8%)
Waste Management	10,500	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**1,461,141**	**436,974**	**29.9%**	**436,974**	**29.9%**	**424,143**	**27.4%**	**3.0%**
Property rates, penalties and collection charges	228,684	54,839	24.0%	54,839	24.0%	35,774	15.4%	53.3%
Service charges	793,673	186,941	23.6%	186,941	23.6%	126,383	14.3%	47.9%
Other revenue	**39,021**	**40,580**	**104.0%**	**40,580**	**104.0%**	**144,765**	**199.0%**	**(72.0%)**
Government - operating	289,452	120,440	41.6%	120,440	41.6%	93,670	37.9%	28.6%
Government - capital	74,651	32,200	43.1%	32,200	43.1%	23,550	32.4%	36.7%
Interest	35,602	1,975	5.5%	1,975	5.5%	-	-	(100.0%)
Dividends	58	-	-	-	-	-	-	-
Payments	**(1,663,344)**	**(453,536)**	**27.3%**	**(453,536)**	**27.3%**	**(457,916)**	**33.5%**	**(1.0%)**
Suppliers and employees	(1,627,529)	(425,500)	26.1%	(425,500)	26.1%	(457,916)	33.6%	(7.1%)
Finance charges	(3,608)	(28,036)	777.1%	(28,036)	777.1%	-	-	(100.0%)
Transfers and grants	(32,207)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(202,203)**	**(16,562)**	**8.2%**	**(16,562)**	**8.2%**	**(33,773)**	**(18.6%)**	**(51.0%)**
Cash Flow from Investing Activities								
Receipts	**-**	**318**	**-**	**318**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	318	-	318	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(153,066)**	**(13,259)**	**8.7%**	**(13,259)**	**8.7%**	**(2,711)**	**2.6%**	**389.1%**
Capital assets	(153,066)	(13,259)	8.7%	(13,259)	8.7%	(2,711)	2.6%	389.1%
Net Cash from/(used) Investing Activities	**(153,066)**	**(12,941)**	**8.5%**	**(12,941)**	**8.5%**	**(2,711)**	**3.4%**	**377.4%**
Cash Flow from Financing Activities								
Receipts	**-**	**(78)**	**-**	**(78)**	**-**	**(26)**	**-**	**196.9%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(78)	-	(78)	-	(26)	-	196.9%
Payments	**(2,225)**	**(865)**	**38.9%**	**(865)**	**38.9%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(2,225)	(865)	38.9%	(865)	38.9%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(2,225)**	**(943)**	**42.4%**	**(943)**	**42.4%**	**(26)**	**1.2%**	**3,491.6%**
Net Increase/(Decrease) in cash held	**(357,494)**	**(30,445)**	**8.5%**	**(30,445)**	**8.5%**	**(36,510)**	**(36.4%)**	**(16.6%)**
Cash/cash equivalents at the year begin:	51,609	57,082	110.6%	57,082	110.6%	39,387	185.1%	44.9%
Cash/cash equivalents at the year end:	**(305,884)**	**26,636**	**(8.7%)**	**26,636**	**(8.7%)**	**2,877**	**2.4%**	**825.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	40,817	8.6%	31,583	6.6%	13,610	2.9%	390,904	82.0%	476,915	33.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	52,457	23.6%	21,713	9.8%	16,840	7.6%	130,829	59.0%	221,839	15.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	23,209	18.1%	13,597	10.6%	6,717	5.2%	84,647	66.0%	128,170	9.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11,619	6.1%	9,043	4.7%	5,164	2.7%	165,578	86.5%	191,404	13.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11,700	8.2%	7,382	5.2%	6,478	4.5%	117,188	82.1%	142,747	10.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4,432	1.7%	634	.2%	(461)	(.2%)	259,867	98.3%	264,472	18.6%	-	-	-	-
Total By Income Source	**144,234**	**10.1%**	**83,951**	**5.9%**	**48,347**	**3.4%**	**1,149,014**	**80.6%**	**1,425,547**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	7,886	19.7%	7,703	19.2%	949	2.4%	23,508	58.7%	40,046	2.8%	-	-	-	-
Commercial	50,309	27.6%	22,311	12.2%	11,678	6.4%	98,214	53.8%	182,513	12.8%	-	-	-	-
Households	84,467	7.2%	53,010	4.5%	35,115	3.0%	996,298	85.2%	1,168,891	82.0%	-	-	-	-
Other	1,571	4.6%	926	2.7%	606	1.8%	30,994	90.9%	34,098	2.4%	-	-	-	-
Total By Customer Group	**144,234**	**10.1%**	**83,951**	**5.9%**	**48,347**	**3.4%**	**1,149,014**	**80.6%**	**1,425,547**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	87,221	9.7%	109,841	12.2%	112,629	12.6%	587,155	65.5%	896,847	72.8%
Bulk Water	-	-	29,519	21.1%	22,696	16.2%	87,725	62.7%	139,940	11.4%
PAYE deductions	6,289	100.0%	-	-	-	-	-	-	6,289	.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	7,401	100.0%	-	-	-	-	-	-	7,401	.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6,511	3.6%	6,479	3.6%	1,478	.8%	164,763	91.9%	179,231	14.6%
Auditor-General	1,135	72.3%	-	-	8	.5%	426	27.1%	1,569	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	**108,557**	**8.8%**	**145,839**	**11.8%**	**136,812**	**11.1%**	**840,070**	**68.2%**	**1,231,278**	**100.0%**

Contact Details

Municipal Manager	Mr BM Mhlanga	017 620 6279
Financial Manager	Mr B.B. Sithole	017 620 6275

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GERT SIBANDE (DC30)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**472,658**	**144,953**	**30.7%**	**144,953**	**30.7%**	**119,683**	**28.4%**	**21.1%**
Property rates	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	2,756	55	2.0%	55	2.0%	101	5.3%	(45.4%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-
Interest earned - external investments	14,946	1,592	10.7%	1,592	10.7%	1,491	21.3%	6.8%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	454,585	140,229	30.8%	140,229	30.8%	117,931	28.7%	18.9%
Other own revenue	371	3,077	829.0%	3,077	829.0%	160	43.0%	1,819.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**470,227**	**81,306**	**17.3%**	**81,306**	**17.3%**	**59,875**	**12.4%**	**35.8%**
Employee related costs	153,857	36,941	24.0%	36,941	24.0%	31,375	22.6%	17.7%
Remuneration of councillors	13,633	3,281	24.1%	3,281	24.1%	2,935	22.1%	11.8%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	21,219	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	10,955	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-
Transfers and grants	219,905	28,622	13.0%	28,622	13.0%	16,588	6.5%	72.5%
Other expenditure	50,659	12,462	24.6%	12,462	24.6%	8,977	15.7%	38.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2,431**	**63,647**		**63,647**		**59,808**		
Transfers recognised - capital	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2,431**	**63,647**		**63,647**		**59,808**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**2,431**	**63,647**		**63,647**		**59,808**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2,431**	**63,647**		**63,647**		**59,808**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2,431**	**63,647**		**63,647**		**59,808**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**38,157**	**2,682**	**7.0%**	**2,682**	**7.0%**	**4,500**	**16.0%**	**(40.4%)**
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	38,157	2,682	7.0%	2,682	7.0%	4,500	16.0%	(40.4%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**38,157**	**2,682**	**7.0%**	**2,682**	**7.0%**	**4,500**	**16.0%**	**(40.4%)**
Governance and Administration	**38,157**	**2,682**	**7.0%**	**2,682**	**7.0%**	**4,500**	**16.0%**	**(40.4%)**
Executive & Council	38,157	2,682	7.0%	2,682	7.0%	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	4,500	-	(100.0%)
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**472,658**	**122,717**	**26.0%**	**122,717**	**26.0%**	**119,683**	**28.4%**	**2.5%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	2,756	55	2.0%	55	2.0%	-	-	(100.0%)
Other revenue	**371**	**3,077**	**829.0%**	**3,077**	**829.0%**	**92**	**24.7%**	**3,234.8%**
Government - operating	454,585	117,993	26.0%	117,993	26.0%	732	.2%	16,025.7%
Government - capital	-	-	-	-	-	117,368	-	(100.0%)
Interest	14,946	1,592	10.7%	1,592	10.7%	1,491	21.3%	6.8%
Dividends	-	-	-	-	-	-	-	-
Payments	**(449,008)**	**(73,128)**	**16.3%**	**(73,128)**	**16.3%**	**(59,166)**	**12.7%**	**23.6%**
Suppliers and employees	(229,103)	(44,506)	19.4%	(44,506)	19.4%	(59,166)	28.3%	(24.8%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(219,905)	(28,622)	13.0%	(28,622)	13.0%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**23,650**	**49,589**	**209.7%**	**49,589**	**209.7%**	**60,517**	**(138.2%)**	**(18.1%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**276,000**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	276,000	-	(100.0%)
Payments	**(38,157)**	**(2,066)**	**5.4%**	**(2,066)**	**5.4%**	**(4,500)**	**16.0%**	**(54.1%)**
Capital assets	(38,157)	(2,066)	5.4%	(2,066)	5.4%	(4,500)	16.0%	(54.1%)
Net Cash from/(used) Investing Activities	**(38,157)**	**(2,066)**	**5.4%**	**(2,066)**	**5.4%**	**271,500**	**(967.9%)**	**(100.8%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**(197)**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	(197)	-	(100.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**(197)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(14,507)**	**47,523**	**(327.6%)**	**47,523**	**(327.6%)**	**331,820**	**(461.8%)**	**(85.7%)**
Cash/cash equivalents at the year begin:	157,443	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**142,936**	**47,523**	**33.2%**	**47,523**	**33.2%**	**331,820**	**2,602.9%**	**(85.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18,488	100.0%	-	-	-	-	-	-	18,488	100.0%	-	-	-	-
Total By Income Source	**18,488**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**18,488**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18,488	100.0%	-	-	-	-	-	-	18,488	100.0%	-	-	-	-
Total By Customer Group	**18,488**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**18,488**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	43,513	100.0%	-	-	-	-	-	-	43,513	100.0%
Total	**43,513**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**43,513**	**100.0%**

Contact Details

Municipal Manager	Mr CA Habile	017 801 7008
Financial Manager	Mr ZR Buthelezi	017 801 7013

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**451,576**	**135,974**	**30.1%**	**135,974**	**30.1%**	**87,527**	**18.6%**	**55.4%**
Property rates	96,766	17,123	17.7%	17,123	17.7%	78,714	107.8%	(78.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	159,714	31,189	19.5%	31,189	19.5%	-	-	(100.0%)
Service charges - water revenue	37,206	15,035	40.4%	15,035	40.4%	4,206	9.5%	257.4%
Service charges - sanitation revenue	13,492	3,215	23.8%	3,215	23.8%	1,343	10.6%	139.5%
Service charges - refuse revenue	15,469	2,190	14.2%	2,190	14.2%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2,899	12	.4%	12	.4%	202	8.5%	(94.0%)
Interest earned - external investments	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	32,267	17,027	52.8%	17,027	52.8%	-	-	(100.0%)
Dividends received	-	-	-	-	-	3,061	-	(100.0%)
Fines	2,011	10	.5%	10	.5%	-	-	(100.0%)
Licences and permits	1,833	1	-	1	-	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	87,187	44,142	50.6%	44,142	50.6%	-	-	(100.0%)
Other own revenue	2,731	6,030	220.8%	6,030	220.8%	0	-	7,444,508.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**443,138**	**84,097**	**19.0%**	**84,097**	**19.0%**	**37,592**	**8.1%**	**123.7%**
Employee related costs	153,660	10,837	7.1%	10,837	7.1%	19,430	13.5%	(44.2%)
Remuneration of councillors	2,040	150	7.4%	150	7.4%	1,632	19.9%	(90.8%)
Debt impairment	35,126	1,627	4.6%	1,627	4.6%	-	-	(100.0%)
Depreciation and asset impairment	25,000	-	-	-	-	133	.5%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	143,000	54,101	37.8%	54,101	37.8%	8,953	6.1%	504.3%
Other Materials	2,345	566	24.1%	566	24.1%	67	.4%	748.9%
Contracted services	27,438	8,677	31.6%	8,677	31.6%	3,326	31.0%	160.8%
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	54,529	8,140	14.9%	8,140	14.9%	4,051	9.9%	101.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**8,438**	**51,876**		**51,876**		**49,935**		
Transfers recognised - capital	20,054	5,586	27.9%	5,586	27.9%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**28,492**	**57,462**		**57,462**		**49,935**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**28,492**	**57,462**		**57,462**		**49,935**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**28,492**	**57,462**		**57,462**		**49,935**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**28,492**	**57,462**		**57,462**		**49,935**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**35,362**	**3,438**	**9.7%**	**3,438**	**9.7%**	**0**	**-**	**############**
National Government	32,609	3,438	10.5%	3,438	10.5%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	0	-	(100.0%)
District Municipality	-	-	-	-	-	0	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**32,609**	**3,438**	**10.5%**	**3,438**	**10.5%**	**0**	**-**	**171,900,150.0%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	2,753	-	-	-	-	0	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**35,362**	**3,438**	**9.7%**	**3,438**	**9.7%**	**0**	**-**	**114,600,066.7%**
Governance and Administration	**197**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	118	-	-	-	-	-	-	-
Budget & Treasury Office	79	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**360**	**-**	**360**	**-**	**-**	**-**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	360	-	360	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**26,991**	**276**	**1.0%**	**276**	**1.0%**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	26,991	276	1.0%	276	1.0%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**8,174**	**2,801**	**34.3%**	**2,801**	**34.3%**	**-**	**-**	**(100.0%)**
Electricity	5,618	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	2,801	-	2,801	-	-	-	(100.0%)
Waste Management	2,556	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**0**	**-**	**(100.0%)**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**477,842**	**135,103**	**28.3%**	**135,103**	**28.3%**	**42,745**	**9.1%**	**216.1%**
Property rates, penalties and collection charges	77,411	17,123	22.1%	17,123	22.1%	2,399	3.3%	613.7%
Service charges	223,810	49,739	22.2%	49,739	22.2%	5,411	2.4%	819.2%
Other revenue	**23,198**	**6,029**	**26.0%**	**6,029**	**26.0%**	**7**	**-**	**89,393.2%**
Government - operating	90,083	39,312	43.6%	39,312	43.6%	34,928	30.6%	12.6%
Government - capital	30,763	5,874	19.1%	5,874	19.1%	-	-	(100.0%)
Interest	32,577	17,027	52.3%	17,027	52.3%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(432,877)**	**(85,461)**	**19.7%**	**(85,461)**	**19.7%**	**(31,324)**	**7.7%**	**172.8%**
Suppliers and employees	(431,182)	(85,461)	19.8%	(85,461)	19.8%	(31,324)	8.6%	172.8%
Finance charges	(1,695)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**44,965**	**49,643**	**110.4%**	**49,643**	**110.4%**	**11,421**	**17.5%**	**334.7%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(31,772)**	**(1,188)**	**3.7%**	**(1,188)**	**3.7%**	**-**	**-**	**(100.0%)**
Capital assets	(31,772)	(1,188)	3.7%	(1,188)	3.7%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(31,772)**	**(1,188)**	**3.7%**	**(1,188)**	**3.7%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**4**	**-**	**4**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	4	-	4	-	-	-	(100.0%)
Payments	**-**	**(686)**	**-**	**(686)**	**-**	**-**	**-**	**(100.0%)**
Repayment of borrowing	-	(686)	-	(686)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**(682)**	**-**	**(682)**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**13,193**	**47,773**	**362.1%**	**47,773**	**362.1%**	**11,421**	**19.2%**	**318.3%**
Cash/cash equivalents at the year begin:	15	-	-	-	-	15,000	100.0%	(100.0%)
Cash/cash equivalents at the year end:	**13,208**	**47,773**	**361.7%**	**47,773**	**361.7%**	**26,421**	**35.5%**	**80.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4,851	2.3%	7,437	3.5%	4,107	1.9%	194,955	92.2%	211,350	33.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10,838	29.0%	9,281	24.8%	3,411	9.1%	13,835	37.0%	37,365	6.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(4,627)	(4.1%)	4,285	3.8%	3,492	3.1%	110,667	97.2%	113,817	18.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	389	1.9%	762	3.7%	570	2.8%	18,608	91.5%	20,329	3.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	154	.9%	512	2.9%	421	2.4%	16,612	93.9%	17,699	2.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	182	32.6%	130	23.3%	118	21.2%	128	23.0%	557	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	3,157	15.7%	4,226	21.1%	4,334	21.6%	8,335	41.6%	20,053	3.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	623	.3%	2,884	1.4%	2,852	1.4%	195,177	96.8%	201,536	32.4%	-	-	-	-
Total By Income Source	**15,568**	**2.5%**	**29,517**	**4.7%**	**19,305**	**3.1%**	**558,317**	**89.7%**	**622,706**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	480	2.6%	713	3.9%	1,656	9.0%	15,518	84.5%	18,367	2.9%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	15,088	2.5%	28,804	4.8%	17,649	2.9%	542,799	89.8%	604,340	97.1%	-	-	-	-
Total By Customer Group	**15,568**	**2.5%**	**29,517**	**4.7%**	**19,305**	**3.1%**	**558,317**	**89.7%**	**622,706**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	9,995	100.0%	-	-	-	-	-	-	9,995	4.0%
Bulk Water	8,862	100.0%	-	-	-	-	-	-	8,862	3.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	230,452	100.0%	-	-	-	-	-	-	230,452	92.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**249,309**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**249,309**	**100.0%**

Contact Details

Municipal Manager	Mr Mvenselwa J Mahlangu	013 665 6021
Financial Manager	Ms Thokozile Mahlangu	013 665 6000

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**3,064,274**	**736,314**	**24.0%**	**736,314**	**24.0%**	**6,264,643**	**214.8%**	**(88.2%)**
Property rates	426,740	119,181	27.9%	119,181	27.9%	171,987	38.2%	(30.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1,265,744	261,291	20.6%	261,291	20.6%	5,904,910	482.0%	(95.6%)
Service charges - water revenue	484,876	84,059	17.3%	84,059	17.3%	-	-	(100.0%)
Service charges - sanitation revenue	181,862	28,473	15.7%	28,473	15.7%	37,555	19.6%	(24.2%)
Service charges - refuse revenue	124,940	28,660	22.9%	28,660	22.9%	23,940	19.1%	19.7%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	6,785	1,241	18.3%	1,241	18.3%	1,413	11.5%	(12.2%)
Interest earned - external investments	192	796	414.0%	796	414.0%	-	-	(100.0%)
Interest earned - outstanding debtors	193,869	65,703	33.9%	65,703	33.9%	20,338	22.1%	223.1%
Dividends received	-	-	-	-	-	(73)	-	(100.0%)
Fines	7,589	5,686	74.9%	5,686	74.9%	502	7.6%	1,032.4%
Licences and permits	194	30	15.6%	30	15.6%	(288)	(139.9%)	(110.5%)
Agency services	1,585	981	61.9%	981	61.9%	-	-	(100.0%)
Transfers recognised - operational	339,217	135,724	40.0%	135,724	40.0%	105,557	34.7%	28.6%
Other own revenue	30,681	4,490	14.6%	4,490	14.6%	(1,199)	(3.0%)	(474.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**3,266,197**	**557,698**	**17.1%**	**557,698**	**17.1%**	**92,212**	**3.0%**	**504.8%**
Employee related costs	868,354	210,100	24.2%	210,100	24.2%	56,302	7.5%	273.2%
Remuneration of councillors	30,027	7,138	23.8%	7,138	23.8%	1,400	4.7%	409.7%
Debt impairment	388,001	1	-	1	-	-	-	(100.0%)
Depreciation and asset impairment	306,435	-	-	-	-	8	-	(100.0%)
Finance charges	84,041	1,361	1.6%	1,361	1.6%	3	-	51,258.5%
Bulk purchases	1,038,553	262,328	25.3%	262,328	25.3%	(294)	-	(89,323.8%)
Other Materials	61,683	8,140	13.2%	8,140	13.2%	1,010	.7%	706.0%
Contracted services	266,130	30,919	11.6%	30,919	11.6%	27,464	51.5%	12.6%
Transfers and grants	30,163	3,090	10.2%	3,090	10.2%	24	.1%	12,755.5%
Other expenditure	192,809	34,620	18.0%	34,620	18.0%	6,296	2.3%	449.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(201,923)**	**178,616**		**178,616**		**6,172,431**		
Transfers recognised - capital	190,199	539	.3%	539	.3%	1,882	1.0%	(71.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	23,104	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**11,380**	**179,155**		**179,155**		**6,174,313**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**11,380**	**179,155**		**179,155**		**6,174,313**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**11,380**	**179,155**		**179,155**		**6,174,313**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**11,380**	**179,155**		**179,155**		**6,174,313**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**241,812**	**35,262**	**14.6%**	**35,262**	**14.6%**	**-**	**-**	**(100.0%)**
National Government	190,199	34,895	18.3%	34,895	18.3%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	23,104	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**213,302**	**34,895**	**16.4%**	**34,895**	**16.4%**	**-**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	28,510	367	1.3%	367	1.3%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**241,812**	**35,262**	**14.6%**	**35,262**	**14.6%**	**-**	**-**	**(100.0%)**
Governance and Administration	**22,380**	**360**	**1.6%**	**360**	**1.6%**	**-**	**-**	**(100.0%)**
Executive & Council	170	14	8.1%	14	8.1%	-	-	(100.0%)
Budget & Treasury Office	22,210	168	.8%	168	.8%	-	-	(100.0%)
Corporate Services	-	179	-	179	-	-	-	(100.0%)
Community and Public Safety	**650**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	650	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**730**	**4,667**	**639.3%**	**4,667**	**639.3%**	**-**	**-**	**(100.0%)**
Planning and Development	150	-	-	-	-	-	-	-
Road Transport	-	4,667	-	4,667	-	-	-	(100.0%)
Environmental Protection	580	-	-	-	-	-	-	-
Trading Services	**186,919**	**30,235**	**16.2%**	**30,235**	**16.2%**	**-**	**-**	**(100.0%)**
Electricity	47,250	10,965	23.2%	10,965	23.2%	-	-	(100.0%)
Water	60,693	11,080	18.3%	11,080	18.3%	-	-	(100.0%)
Waste Water Management	75,975	8,190	10.8%	8,190	10.8%	-	-	(100.0%)
Waste Management	3,000	-	-	-	-	-	-	-
Other	**31,134**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**2,757,663**	**705,719**	**25.6%**	**705,719**	**25.6%**	**620,033**	**23.4%**	**13.8%**
Property rates, penalties and collection charges	369,055	88,090	23.9%	88,090	23.9%	68,244	18.3%	29.1%
Service charges	1,665,067	334,805	20.1%	334,805	20.1%	265,752	16.1%	26.0%
Other revenue	**35,739**	**49,576**	**138.7%**	**49,576**	**138.7%**	**149,593**	**241.9%**	**(66.9%)**
Government - operating	337,057	141,057	41.8%	141,057	41.8%	109,176	37.3%	29.2%
Government - capital	190,199	87,435	46.0%	87,435	46.0%	-	-	(100.0%)
Interest	160,546	4,756	3.0%	4,756	3.0%	27,267	34.6%	(82.6%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(2,524,855)**	**(655,565)**	**26.0%**	**(655,565)**	**26.0%**	**(616,350)**	**26.0%**	**6.4%**
Suppliers and employees	(2,413,666)	(633,795)	26.3%	(633,795)	26.3%	(608,043)	27.0%	4.2%
Finance charges	(84,041)	(18,679)	22.2%	(18,679)	22.2%	(7,748)	9.4%	141.1%
Transfers and grants	(27,147)	(3,090)	11.4%	(3,090)	11.4%	(559)	1.5%	453.3%
Net Cash from/(used) Operating Activities	**232,808**	**50,155**	**21.5%**	**50,155**	**21.5%**	**3,683**	**1.3%**	**1,261.8%**
Cash Flow from Investing Activities								
Receipts	**-**	**(14,430)**	**-**	**(14,430)**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(14,430)	-	(14,430)	-	-	-	(100.0%)
Payments	**(218,709)**	**(35,262)**	**16.1%**	**(35,262)**	**16.1%**	**(2,368)**	**1.0%**	**1,389.1%**
Capital assets	(218,709)	(35,262)	16.1%	(35,262)	16.1%	(2,368)	1.0%	1,389.1%
Net Cash from/(used) Investing Activities	**(218,709)**	**(49,692)**	**22.7%**	**(49,692)**	**22.7%**	**(2,368)**	**1.0%**	**1,998.5%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**1,767**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	1,767	-	(100.0%)
Payments	**(16,975)**	**-**	**-**	**-**	**-**	**(10,979)**	**59.6%**	**(100.0%)**
Repayment of borrowing	(16,975)	-	-	-	-	(10,979)	59.6%	(100.0%)
Net Cash from/(used) Financing Activities	**(16,975)**	**-**	**-**	**-**	**-**	**(9,212)**	**50.0%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(2,875)**	**463**	**(16.1%)**	**463**	**(16.1%)**	**(7,897)**	**(88.3%)**	**(105.9%)**
Cash/cash equivalents at the year begin:	4,929	7,863	159.5%	7,863	159.5%	(2,668)	81.2%	(394.7%)
Cash/cash equivalents at the year end:	**2,054**	**8,325**	**405.3%**	**8,325**	**405.3%**	**(10,565)**	**(186.8%)**	**(178.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12,223	1.4%	24,281	2.9%	23,126	2.7%	787,510	93.0%	847,140	23.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(107,102)	(11.6%)	94,871	10.2%	59,306	6.4%	879,473	94.9%	926,548	25.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19,334	6.1%	10,890	3.4%	10,551	3.3%	278,088	87.2%	318,863	8.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4,726	1.5%	9,208	3.0%	8,777	2.8%	287,413	92.7%	310,124	8.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2,709	1.4%	5,174	2.6%	4,999	2.5%	187,499	93.6%	200,380	5.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(14,217)	(1.4%)	51,586	5.0%	36,312	3.5%	963,876	92.9%	1,037,556	28.5%	-	-	-	-
Total By Income Source	**(82,328)**	**(2.3%)**	**196,011**	**5.4%**	**143,071**	**3.9%**	**3,383,857**	**92.9%**	**3,640,611**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(9,455)	(30.1%)	5,426	17.3%	4,624	14.7%	30,793	98.1%	31,388	.9%	-	-	-	-
Commercial	(8,696)	(2.2%)	66,741	16.9%	38,341	9.7%	299,104	75.6%	395,490	10.9%	-	-	-	-
Households	(34,970)	(1.2%)	121,524	4.1%	98,131	3.3%	2,797,158	93.8%	2,981,843	81.9%	-	-	-	-
Other	(29,206)	(12.6%)	2,320	1.0%	1,975	.9%	256,802	110.7%	231,891	6.4%	-	-	-	-
Total By Customer Group	**(82,328)**	**(2.3%)**	**196,011**	**5.4%**	**143,071**	**3.9%**	**3,383,857**	**92.9%**	**3,640,611**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	110,261	5.0%	145,771	6.6%	158,670	7.1%	1,806,390	81.3%	2,221,092	87.2%
Bulk Water	-	-	-	-	-	-	172,453	100.0%	172,453	6.8%
PAYE deductions	15,305	100.0%	-	-	-	-	-	-	15,305	.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	12,421	100.0%	-	-	-	-	-	-	12,421	.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14,789	11.6%	4,061	3.2%	4,901	3.9%	103,468	81.3%	127,218	5.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**152,776**	**6.0%**	**149,832**	**5.9%**	**163,571**	**6.4%**	**2,082,310**	**81.7%**	**2,548,489**	**100.0%**

Contact Details

Municipal Manager	Mr H. S. Mayisela	013 690 6208
Financial Manager	Ms J P Hlatshwayo	013 690 6241

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**1,486,348**	**418,368**	**28.1%**	**418,368**	**28.1%**	**451,048**	**33.2%**	**(7.2%)**
Property rates	353,052	89,576	25.4%	89,576	25.4%	83,002	25.8%	7.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	572,991	170,737	29.8%	170,737	29.8%	101,823	19.0%	67.7%
Service charges - water revenue	89,185	22,229	24.9%	22,229	24.9%	22,148	26.6%	.4%
Service charges - sanitation revenue	64,440	16,880	26.2%	16,880	26.2%	16,996	28.7%	(.7%)
Service charges - refuse revenue	72,621	18,237	25.1%	18,237	25.1%	19,669	29.4%	(7.3%)
Service charges - other	-	-	-	-	-	53,438	8,733.2%	(100.0%)
Rental of facilities and equipment	2,011	617	30.7%	617	30.7%	1,538	11.0%	(59.9%)
Interest earned - external investments	35,071	914	2.6%	914	2.6%	4,752	15.4%	(80.8%)
Interest earned - outstanding debtors	3,414	1,027	30.1%	1,027	30.1%	4,987	158.2%	(79.4%)
Dividends received	-	-	-	-	-	-	-	-
Fines	21,601	1,243	5.8%	1,243	5.8%	1,481	12.7%	(16.1%)
Licences and permits	9,046	1,803	19.9%	1,803	19.9%	1,958	22.7%	(7.9%)
Agency services	20,332	10,555	51.9%	10,555	51.9%	-	-	(100.0%)
Transfers recognised - operational	186,877	75,615	40.5%	75,615	40.5%	130,870	80.4%	(42.2%)
Other own revenue	55,706	8,935	16.0%	8,935	16.0%	8,387	14.3%	6.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**1,556,717**	**325,626**	**20.9%**	**325,626**	**20.9%**	**289,482**	**20.4%**	**12.5%**
Employee related costs	545,556	123,664	22.7%	123,664	22.7%	113,613	23.4%	8.8%
Remuneration of councillors	23,153	5,423	23.4%	5,423	23.4%	4,915	23.1%	10.3%
Debt impairment	20,134	-	-	-	-	-	-	-
Depreciation and asset impairment	162,602	40,650	25.0%	40,650	25.0%	40,974	25.1%	(.8%)
Finance charges	19,132	2	-	2	-	-	-	(100.0%)
Bulk purchases	456,548	112,378	24.6%	112,378	24.6%	98,002	23.0%	14.7%
Other Materials	43,420	-	-	-	-	407	-	(100.0%)
Contracted services	193,502	22,691	11.7%	22,691	11.7%	16,116	10.6%	40.8%
Transfers and grants	1,910	345	18.1%	345	18.1%	180	9.0%	91.7%
Other expenditure	90,760	20,472	22.6%	20,472	22.6%	15,276	11.5%	34.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(70,370)**	**92,742**		**92,742**		**161,566**		
Transfers recognised - capital	68,204	17,495	25.7%	17,495	25.7%	14,458	27.6%	21.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	20,000	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**17,834**	**110,238**		**110,238**		**176,023**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**17,834**	**110,238**		**110,238**		**176,023**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**17,834**	**110,238**		**110,238**		**176,023**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**17,834**	**110,238**		**110,238**		**176,023**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**374,410**	**30,356**	**8.1%**	**30,356**	**8.1%**	**26,136**	**9.3%**	**16.1%**
National Government	65,934	14,732	22.3%	14,732	22.3%	14,458	27.6%	1.9%
Provincial Government	2,270	-	-	-	-	-	-	-
District Municipality	20,000	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**88,204**	**14,732**	**16.7%**	**14,732**	**16.7%**	**14,458**	**27.6%**	**1.9%**
Borrowing	153,224	9,319	6.1%	9,319	6.1%	5,004	3.7%	86.2%
Internally generated funds	132,981	6,306	4.7%	6,306	4.7%	6,665	7.0%	(5.4%)
Public contributions and donations	-	-	-	-	-	9	-	(100.0%)
Capital Expenditure Standard Classification	**374,410**	**30,356**	**8.1%**	**30,356**	**8.1%**	**26,136**	**9.3%**	**16.1%**
Governance and Administration	**80,870**	**663**	**.8%**	**663**	**.8%**	**723**	**3.5%**	**(8.2%)**
Executive & Council	700	-	-	-	-	-	-	-
Budget & Treasury Office	79,841	-	-	-	-	9	-	(100.0%)
Corporate Services	330	663	201.3%	663	201.3%	714	267.5%	(7.1%)
Community and Public Safety	**37,278**	**5,572**	**14.9%**	**5,572**	**14.9%**	**2,695**	**8.5%**	**106.7%**
Community & Social Services	18,800	3,900	20.7%	3,900	20.7%	2,531	17.5%	54.1%
Sport And Recreation	14,075	1,315	9.3%	1,315	9.3%	140	1.0%	841.6%
Public Safety	2,655	353	13.3%	353	13.3%	25	.8%	1,317.7%
Housing	743	-	-	-	-	-	-	-
Health	1,005	4	.4%	4	.4%	-	-	(100.0%)
Economic and Environmental Services	**59,797**	**13,045**	**21.8%**	**13,045**	**21.8%**	**16,756**	**22.8%**	**(22.1%)**
Planning and Development	7	8	113.6%	8	113.6%	41	17.5%	(80.5%)
Road Transport	59,790	13,037	21.8%	13,037	21.8%	16,715	22.8%	(22.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**195,328**	**11,075**	**5.7%**	**11,075**	**5.7%**	**5,962**	**3.8%**	**85.8%**
Electricity	77,322	2,256	2.9%	2,256	2.9%	67	.1%	3,264.6%
Water	44,243	5,513	12.5%	5,513	12.5%	231	.9%	2,282.7%
Waste Water Management	50,027	2,590	5.2%	2,590	5.2%	4,139	7.7%	(37.4%)
Waste Management	23,735	716	3.0%	716	3.0%	1,525	12.1%	(53.0%)
Other	**1,137**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**1,543,143**	**443,413**	**28.7%**	**443,413**	**28.7%**	**397,365**	**28.2%**	**11.6%**
Property rates, penalties and collection charges	349,557	89,576	25.6%	89,576	25.6%	83,002	25.8%	7.9%
Service charges	791,324	228,084	28.8%	228,084	28.8%	210,944	28.3%	8.1%
Other revenue	**112,110**	**23,153**	**20.7%**	**23,153**	**20.7%**	**16,292**	**17.5%**	**42.1%**
Government - operating	186,877	79,426	42.5%	79,426	42.5%	67,099	41.2%	18.4%
Government - capital	68,204	21,234	31.1%	21,234	31.1%	10,415	19.9%	103.9%
Interest	35,071	1,940	5.5%	1,940	5.5%	9,613	28.3%	(79.8%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(1,373,982)**	**(370,341)**	**27.0%**	**(370,341)**	**27.0%**	**(266,244)**	**21.4%**	**39.1%**
Suppliers and employees	(1,352,939)	(369,994)	27.3%	(369,994)	27.3%	(266,064)	21.8%	39.1%
Finance charges	(19,132)	(2)	-	(2)	-	-	-	(100.0%)
Transfers and grants	(1,910)	(345)	18.1%	(345)	18.1%	(180)	9.0%	91.7%
Net Cash from/(used) Operating Activities	**169,161**	**73,072**	**43.2%**	**73,072**	**43.2%**	**131,121**	**78.1%**	**(44.3%)**
Cash Flow from Investing Activities								
Receipts	**54,000**	**-**	**-**	**-**	**-**	**216,000**	**1,203.7%**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	54,000	-	-	-	-	216,000	1,200.0%	(100.0%)
Payments	**(374,410)**	**(30,356)**	**8.1%**	**(30,356)**	**8.1%**	**(26,136)**	**9.3%**	**16.1%**
Capital assets	(374,410)	(30,356)	8.1%	(30,356)	8.1%	(26,136)	9.3%	16.1%
Net Cash from/(used) Investing Activities	**(320,410)**	**(30,356)**	**9.5%**	**(30,356)**	**9.5%**	**189,864**	**(71.9%)**	**(116.0%)**
Cash Flow from Financing Activities								
Receipts	**160,746**	**261**	**.2%**	**261**	**.2%**	**788**	**.6%**	**(66.9%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	153,224	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	7,522	261	3.5%	261	3.5%	788	13.7%	(66.9%)
Payments	**(16,428)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(16,428)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**144,318**	**261**	**.2%**	**261**	**.2%**	**788**	**.6%**	**(66.9%)**
Net Increase/(Decrease) in cash held	**(6,930)**	**42,977**	**(620.2%)**	**42,977**	**(620.2%)**	**321,773**	**983.8%**	**(86.6%)**
Cash/cash equivalents at the year begin:	83,902	65,992	78.7%	65,992	78.7%	84,129	358.0%	(21.6%)
Cash/cash equivalents at the year end:	**76,972**	**108,969**	**141.6%**	**108,969**	**141.6%**	**405,902**	**722.2%**	**(73.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	230	2.0%	5,395	46.3%	662	5.7%	5,353	46.0%	11,640	13.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(304)	(1.2%)	22,780	91.2%	1,323	5.3%	1,171	4.7%	24,969	28.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	636	1.6%	18,736	48.0%	2,690	6.9%	16,961	43.5%	39,022	44.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	107	1.5%	3,547	51.0%	394	5.7%	2,913	41.8%	6,962	7.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(78)	(1.1%)	3,842	56.2%	493	7.2%	2,584	37.8%	6,840	7.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2	4.6%	30	69.8%	3	7.4%	8	18.2%	43	-	-	-	-	-
Interest on Arrear Debtor Accounts	0	-	347	6.0%	303	5.3%	5,098	88.7%	5,748	6.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2,127	(28.5%)	3,320	(44.5%)	(15,642)	209.8%	2,741	(36.8%)	(7,454)	(8.5%)	-	-	-	-
Total By Income Source	**2,720**	**3.1%**	**57,996**	**66.1%**	**(9,774)**	**(11.1%)**	**36,828**	**42.0%**	**87,771**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(0)	-	1,434	17.6%	1,372	16.8%	5,365	65.7%	8,172	9.3%	-	-	-	-
Commercial	1,941	4.2%	33,066	70.8%	1,525	3.3%	10,152	21.7%	46,683	53.2%	-	-	-	-
Households	(1,028)	(3.8%)	22,142	81.8%	(14,139)	(52.2%)	20,086	74.2%	27,061	30.8%	-	-	-	-
Other	1,808	30.9%	1,353	23.1%	1,468	25.1%	1,226	20.9%	5,855	6.7%	-	-	-	-
Total By Customer Group	**2,720**	**3.1%**	**57,996**	**66.1%**	**(9,774)**	**(11.1%)**	**36,828**	**42.0%**	**87,770**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	59,789	100.0%	-	-	-	-	-	-	59,789	37.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	7,610	100.0%	-	-	-	-	-	-	7,610	4.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	91,303	100.0%	-	-	-	-	-	-	91,303	57.4%
Auditor-General	316	100.0%	-	-	-	-	-	-	316	.2%
Other	109	100.0%	-	-	-	-	-	-	109	.1%
Total	**159,126**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**159,126**	**100.0%**

Contact Details

Municipal Manager	Mr Bheki Khenisa	013 249 7263
Financial Manager	Ms Elmari Wassermann	013 249 7106

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMAKHAZENI (MP314)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**257,443**	**74,962**	**29.1%**	**74,962**	**29.1%**	**82,828**	**35.5%**	**(9.5%)**
Property rates	59,770	17,189	28.8%	17,189	28.8%	16,943	29.5%	1.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	65,392	15,536	23.8%	15,536	23.8%	24,758	56.7%	(37.2%)
Service charges - water revenue	18,851	5,567	29.5%	5,567	29.5%	4,496	25.4%	23.8%
Service charges - sanitation revenue	12,753	3,170	24.9%	3,170	24.9%	3,019	21.4%	5.0%
Service charges - refuse revenue	12,494	3,079	24.6%	3,079	24.6%	2,965	31.6%	3.9%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1,151	61	5.3%	61	5.3%	0	-	13,437.2%
Interest earned - external investments	830	556	67.0%	556	67.0%	216	5.2%	158.0%
Interest earned - outstanding debtors	3,569	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	18,112	6	-	6	-	4,874	38.3%	(99.9%)
Licences and permits	8	-	-	-	-	0	2.9%	(100.0%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	62,317	26,343	42.3%	26,343	42.3%	25,233	41.6%	4.4%
Other own revenue	2,193	3,454	157.5%	3,454	157.5%	323	6.0%	968.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**286,827**	**49,149**	**17.1%**	**49,149**	**17.1%**	**33,378**	**10.1%**	**47.3%**
Employee related costs	97,841	20,290	20.7%	20,290	20.7%	10,791	10.8%	88.0%
Remuneration of councillors	6,437	1,365	21.2%	1,365	21.2%	687	11.3%	98.8%
Debt impairment	24,021	-	-	-	-	-	-	-
Depreciation and asset impairment	48,789	-	-	-	-	-	-	-
Finance charges	3,937	744	18.9%	744	18.9%	1,409	35.8%	(47.2%)
Bulk purchases	52,343	12,131	23.2%	12,131	23.2%	14,027	28.1%	(13.5%)
Other Materials	8,085	1,625	20.1%	1,625	20.1%	845	12.5%	92.5%
Contracted services	6,321	882	14.0%	882	14.0%	794	14.3%	11.1%
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	39,053	12,111	31.0%	12,111	31.0%	4,824	8.6%	151.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(29,384)**	**25,813**		**25,813**		**49,450**		
Transfers recognised - capital	-	14,399	-	14,399	-	14,885	27.3%	(3.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(29,384)**	**40,212**		**40,212**		**64,335**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(29,384)**	**40,212**		**40,212**		**64,335**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(29,384)**	**40,212**		**40,212**		**64,335**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(29,384)**	**40,212**		**40,212**		**64,335**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**58,529**	**1,939**	**3.3%**	**1,939**	**3.3%**	**125**	**.2%**	**1,454.5%**
National Government	46,065	1,190	2.6%	1,190	2.6%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**46,065**	**1,190**	**2.6%**	**1,190**	**2.6%**	**-**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	12,464	749	6.0%	749	6.0%	125	2.4%	500.5%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**58,529**	**1,939**	**3.3%**	**1,939**	**3.3%**	**125**	**.2%**	**1,454.5%**
Governance and Administration	**-**	**1,410**	**-**	**1,410**	**-**	**26**	**.1%**	**5,418.9%**
Executive & Council	-	661	-	661	-	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	749	-	749	-	26	-	2,831.5%
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4,300**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	4,300	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**41,765**	**529**	**1.3%**	**529**	**1.3%**	**99**	**.2%**	**433.3%**
Electricity	9,014	-	-	-	-	99	1.3%	(100.0%)
Water	25,200	529	2.1%	529	2.1%	-	-	(100.0%)
Waste Water Management	2,000	-	-	-	-	-	-	-
Waste Management	5,551	-	-	-	-	-	-	-
Other	**12,464**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**266,268**	**89,361**	**33.6%**	**89,361**	**33.6%**	**97,712**	**33.9%**	**(8.5%)**
Property rates, penalties and collection charges	46,621	17,189	36.9%	17,189	36.9%	16,943	29.5%	1.5%
Service charges	85,403	27,352	32.0%	27,352	32.0%	35,237	41.6%	(22.4%)
Other revenue	**21,465**	**3,521**	**16.4%**	**3,521**	**16.4%**	**5,198**	**22.8%**	**(32.3%)**
Government - operating	62,317	26,343	42.3%	26,343	42.3%	25,233	41.6%	4.4%
Government - capital	46,063	14,399	31.3%	14,399	31.3%	14,885	27.3%	(3.3%)
Interest	4,399	556	12.6%	556	12.6%	216	2.8%	158.0%
Dividends	0	-	-	-	-	-	-	-
Payments	**(221,017)**	**(49,149)**	**22.2%**	**(49,149)**	**22.2%**	**(33,378)**	**10.1%**	**47.3%**
Suppliers and employees	(217,081)	(48,405)	22.3%	(48,405)	22.3%	(31,968)	12.0%	51.4%
Finance charges	(3,937)	(744)	18.9%	(744)	18.9%	(1,409)	2.4%	(47.2%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**45,250**	**40,212**	**88.9%**	**40,212**	**88.9%**	**64,335**	**(145.8%)**	**(37.5%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(58,527)**	**(1,939)**	**3.3%**	**(1,939)**	**3.3%**	**(125)**	**2.4%**	**1,454.5%**
Capital assets	(58,527)	(1,939)	3.3%	(1,939)	3.3%	(125)	2.4%	1,454.5%
Net Cash from/(used) Investing Activities	**(58,527)**	**(1,939)**	**3.3%**	**(1,939)**	**3.3%**	**(125)**	**2.4%**	**1,454.5%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(13,277)**	**38,273**	**(288.3%)**	**38,273**	**(288.3%)**	**64,210**	**(130.0%)**	**(40.4%)**
Cash/cash equivalents at the year begin:	16,800	16,800	100.0%	16,800	100.0%	-	-	(100.0%)
Cash/cash equivalents at the year end:	**3,523**	**55,073**	**1,563.1%**	**55,073**	**1,563.1%**	**64,210**	**(160.1%)**	**(14.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1,213	3.4%	1,394	3.9%	1,705	4.7%	31,648	88.0%	35,960	15.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1,842	6.0%	2,135	6.9%	1,331	4.3%	25,557	82.8%	30,864	13.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2,668	2.9%	3,859	4.2%	13,921	15.1%	71,526	77.8%	91,974	40.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	827	4.0%	807	3.9%	663	3.2%	18,639	89.0%	20,936	9.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	722	3.0%	789	3.3%	699	2.9%	21,718	90.8%	23,928	10.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,090	4.7%	796	3.4%	2,969	12.8%	18,266	79.0%	23,121	10.2%	-	-	-	-
Total By Income Source	**8,362**	**3.7%**	**9,780**	**4.3%**	**21,287**	**9.4%**	**187,353**	**82.6%**	**226,783**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	784	4.7%	2,032	12.3%	10,862	65.8%	2,840	17.2%	16,517	7.3%	-	-	-	-
Commercial	1,546	5.0%	1,201	3.9%	1,206	3.9%	27,127	87.3%	31,079	13.7%	-	-	-	-
Households	3,965	3.2%	4,478	3.6%	4,229	3.4%	112,721	89.9%	125,392	55.3%	-	-	-	-
Other	2,068	3.8%	2,070	3.8%	4,991	9.3%	44,666	83.0%	53,795	23.7%	-	-	-	-
Total By Customer Group	**8,362**	**3.7%**	**9,780**	**4.3%**	**21,287**	**9.4%**	**187,353**	**82.6%**	**226,783**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	6,958	16.4%	-	-	4,153	9.8%	31,312	73.8%	42,424	82.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1,064	18.1%	17	.3%	3,848	65.4%	954	16.2%	5,882	11.5%
Auditor-General	424	100.0%	-	-	-	-	0	-	424	.8%
Other	24	1.0%	5	.2%	172	6.9%	2,298	91.9%	2,500	4.9%
Total	**8,470**	**16.5%**	**22**	**-**	**8,173**	**16.0%**	**34,564**	**67.5%**	**51,230**	**100.0%**

Contact Details

Municipal Manager	Mrs Elizabeth k Tshabalala	013 253 7628
Financial Manager	Mr Paul Leshage	013 253 7641

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THEMBISILE HANI (MP315)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**702,226**	**176,463**	**25.1%**	**176,463**	**25.1%**	**251,517**	**41.2%**	**(29.8%)**
Property rates	44,492	-	-	-	-	10,306	21.6%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	118,011	2,252	1.9%	2,252	1.9%	22,308	19.9%	(89.9%)
Service charges - sanitation revenue	2,813	3,939	140.0%	3,939	140.0%	621	29.7%	533.8%
Service charges - refuse revenue	34,280	2,161	6.3%	2,161	6.3%	8,138	25.2%	(73.4%)
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	498	12	2.5%	12	2.5%	107	24.1%	(88.4%)
Interest earned - external investments	10,948	-	-	-	-	1,877	26.2%	(100.0%)
Interest earned - outstanding debtors	31,845	3,585	11.3%	3,585	11.3%	28,959	95.8%	(87.6%)
Dividends received	-	-	-	-	-	-	-	-
Fines	79,700	63	.1%	63	.1%	116	5.5%	(46.0%)
Licences and permits	3,151	2,722	86.4%	2,722	86.4%	7,151	142.9%	(61.9%)
Agency services	1,158	-	-	-	-	-	-	-
Transfers recognised - operational	373,949	151,730	40.6%	151,730	40.6%	160,904	43.8%	(5.7%)
Other own revenue	1,380	9,999	724.7%	9,999	724.7%	11,029	602.2%	(9.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**926,344**	**4,641**	**.5%**	**4,641**	**.5%**	**76,727**	**9.5%**	**(94.0%)**
Employee related costs	137,248	-	-	-	-	27,357	22.0%	(100.0%)
Remuneration of councillors	26,242	-	-	-	-	5,319	21.9%	(100.0%)
Debt impairment	225,589	-	-	-	-	-	-	-
Depreciation and asset impairment	180,345	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	127,673	-	-	-	-	21,245	16.0%	(100.0%)
Other Materials	12,240	-	-	-	-	287	6.1%	(100.0%)
Contracted services	100,061	6	-	6	-	2,827	8.4%	(99.8%)
Transfers and grants	46,744	525	1.1%	525	1.1%	1,240	2.7%	(57.6%)
Other expenditure	70,202	4,110	5.9%	4,110	5.9%	18,454	18.5%	(77.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(224,118)**	**171,822**		**171,822**		**174,790**		
Transfers recognised - capital	164,803	52,567	31.9%	52,567	31.9%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(59,316)**	**224,389**		**224,389**		**174,790**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(59,316)**	**224,389**		**224,389**		**174,790**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(59,316)**	**224,389**		**224,389**		**174,790**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(59,316)**	**224,389**		**224,389**		**174,790**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**153,983**	**9,236**	**6.0%**	**9,236**	**6.0%**	**9,241**	**6.0%**	**-**
National Government	144,803	9,236	6.4%	9,236	6.4%	9,220	6.1%	.2%
Provincial Government	-	-	-	-	-	21	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**144,803**	**9,236**	**6.4%**	**9,236**	**6.4%**	**9,241**	**6.1%**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	9,180	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**153,983**	**9,236**	**6.0%**	**9,236**	**6.0%**	**9,241**	**6.0%**	**-**
Governance and Administration	**8,580**	**1,385**	**16.1%**	**1,385**	**16.1%**	**-**	**-**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	8,580	-	-	-	-	-	-	-
Corporate Services	-	1,385	-	1,385	-	-	-	(100.0%)
Community and Public Safety	**5,576**	**310**	**5.6%**	**310**	**5.6%**	**171**	**34.1%**	**82.1%**
Community & Social Services	5,576	310	5.6%	310	5.6%	171	-	82.1%
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**6,205**	**1,080**	**17.4%**	**1,080**	**17.4%**	**-**	**-**	**(100.0%)**
Planning and Development	-	1,080	-	1,080	-	-	-	(100.0%)
Road Transport	6,205	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**133,622**	**6,460**	**4.8%**	**6,460**	**4.8%**	**9,070**	**6.5%**	**(28.8%)**
Electricity	12,271	73	.6%	73	.6%	437	43.7%	(83.3%)
Water	93,994	2,567	2.7%	2,567	2.7%	8,534	6.7%	(69.9%)
Waste Water Management	5,000	935	18.7%	935	18.7%	99	4.0%	846.1%
Waste Management	22,356	2,885	12.9%	2,885	12.9%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**608,970**	**217,383**	**35.7%**	**217,383**	**35.7%**	**224,807**	**39.6%**	**(3.3%)**
Property rates, penalties and collection charges	3,523	80	2.3%	80	2.3%	147	8.0%	(45.3%)
Service charges	48,791	119	.2%	119	.2%	273	20.2%	(56.2%)
Other revenue	**6,796**	**12,863**	**189.3%**	**12,863**	**189.3%**	**18,016**	**49.3%**	**(28.6%)**
Government - operating	367,907	151,730	41.2%	151,730	41.2%	142,733	38.9%	6.3%
Government - capital	170,845	52,567	30.8%	52,567	30.8%	62,596	41.2%	(16.0%)
Interest	11,109	23	.2%	23	.2%	1,043	13.1%	(97.8%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(461,152)**	**(4,641)**	**1.0%**	**(4,641)**	**1.0%**	**(70,050)**	**16.9%**	**(93.4%)**
Suppliers and employees	(417,392)	(4,641)	1.1%	(4,641)	1.1%	(68,811)	18.7%	(93.3%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(43,760)	-	-	-	-	(1,240)	2.7%	(100.0%)
Net Cash from/(used) Operating Activities	**147,818**	**212,742**	**143.9%**	**212,742**	**143.9%**	**154,756**	**100.7%**	**37.5%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(153,983)**	**(9,236)**	**6.0%**	**(9,236)**	**6.0%**	**(9,241)**	**6.0%**	**-**
Capital assets	(153,983)	(9,236)	6.0%	(9,236)	6.0%	(9,241)	6.0%	-
Net Cash from/(used) Investing Activities	**(153,983)**	**(9,236)**	**6.0%**	**(9,236)**	**6.0%**	**(9,241)**	**6.0%**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(6,165)**	**203,506**	**(3,301.2%)**	**203,506**	**(3,301.2%)**	**145,516**	**45,863.6%**	**39.9%**
Cash/cash equivalents at the year begin:	66,000	56,622	85.8%	56,622	85.8%	69,577	128.7%	(18.6%)
Cash/cash equivalents at the year end:	**59,835**	**260,127**	**434.7%**	**260,127**	**434.7%**	**215,093**	**395.4%**	**20.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr O Nkosi	013 986 9115
Financial Manager	Mr Oupa Ledwaba	013 986 9161

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DR J.S. MOROKA (MP316)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**474,067**	**50,798**	**10.7%**	**50,798**	**10.7%**	**179,768**	**32.7%**	**(71.7%)**
Property rates	13,250	8,889	67.1%	8,889	67.1%	8,709	47.1%	2.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	34,150	25,489	74.6%	25,489	74.6%	15,902	58.9%	60.3%
Service charges - sanitation revenue	9,200	1,818	19.8%	1,818	19.8%	1,788	17.9%	1.7%
Service charges - refuse revenue	1,825	1,704	93.3%	1,704	93.3%	1,683	67.3%	1.2%
Service charges - other	475	-	-	-	-	7	1.4%	(100.0%)
Rental of facilities and equipment	325	150	46.2%	150	46.2%	-	-	(100.0%)
Interest earned - external investments	3,750	240	6.4%	240	6.4%	482	8.8%	(50.2%)
Interest earned - outstanding debtors	10,000	6,989	69.9%	6,989	69.9%	6,063	242.5%	15.3%
Dividends received	-	-	-	-	-	-	-	-
Fines	500	60	12.0%	60	12.0%	37	14.9%	60.8%
Licences and permits	2,500	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	351,967	2,510	.7%	2,510	.7%	141,899	30.5%	(98.2%)
Other own revenue	46,125	2,950	6.4%	2,950	6.4%	3,197	26.1%	(7.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**663,617**	**93,994**	**14.2%**	**93,994**	**14.2%**	**102,159**	**16.5%**	**(8.0%)**
Employee related costs	197,639	48,248	24.4%	48,248	24.4%	45,654	25.4%	5.7%
Remuneration of councillors	22,200	5,828	26.3%	5,828	26.3%	5,084	25.4%	14.6%
Debt impairment	39,495	-	-	-	-	-	-	-
Depreciation and asset impairment	150,000	-	-	-	-	-	-	-
Finance charges	300	33	11.1%	33	11.1%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	45,410	2,867	6.3%	2,867	6.3%	4,679	9.0%	(38.7%)
Contracted services	53,921	5,639	10.5%	5,639	10.5%	18,164	39.7%	(69.0%)
Transfers and grants	15,000	668	4.5%	668	4.5%	1,858	-	(64.0%)
Other expenditure	139,652	30,711	22.0%	30,711	22.0%	26,720	20.4%	14.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(189,550)**	**(43,197)**		**(43,197)**		**77,609**		
Transfers recognised - capital	122,491	-	-	-	-	46,565	38.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(67,059)**	**(43,197)**		**(43,197)**		**124,174**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(67,059)**	**(43,197)**		**(43,197)**		**124,174**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(67,059)**	**(43,197)**		**(43,197)**		**124,174**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(67,059)**	**(43,197)**		**(43,197)**		**124,174**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**126,091**	**33,778**	**26.8%**	**33,778**	**26.8%**	**50,690**	**41.9%**	**(33.4%)**
National Government	118,391	33,778	28.5%	33,778	28.5%	50,690	41.9%	(33.4%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**118,391**	**33,778**	**28.5%**	**33,778**	**28.5%**	**50,690**	**41.9%**	**(33.4%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	7,700	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**126,091**	**33,778**	**26.8%**	**33,778**	**26.8%**	**50,690**	**41.9%**	**(33.4%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**10,700**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	10,700	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**4,583**	**-**	**4,583**	**-**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	4,583	-	4,583	-	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**115,391**	**29,195**	**25.3%**	**29,195**	**25.3%**	**50,690**	**69.8%**	**(42.4%)**
Electricity	-	-	-	-	-	-	-	-
Water	50,417	21,502	42.6%	21,502	42.6%	34,075	60.2%	(36.9%)
Waste Water Management	64,974	7,693	11.8%	7,693	11.8%	16,614	103.8%	(53.7%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**596,558**	**82,200**	**13.8%**	**82,200**	**13.8%**	**216,968**	**39.4%**	**(62.1%)**
Property rates, penalties and collection charges	13,250	13,611	102.7%	13,611	102.7%	10,366	56.0%	31.3%
Service charges	62,075	12,203	19.7%	12,203	19.7%	12,899	32.2%	(5.4%)
Other revenue	**33,025**	**2,174**	**6.6%**	**2,174**	**6.6%**	**3,242**	**18.0%**	**(33.0%)**
Government - operating	351,967	2,510	.7%	2,510	.7%	141,899	41.9%	(98.2%)
Government - capital	122,491	48,500	39.6%	48,500	39.6%	46,565	36.6%	4.2%
Interest	13,750	3,202	23.3%	3,202	23.3%	1,997	25.0%	60.4%
Dividends	-	-	-	-	-	-	-	-
Payments	**(474,122)**	**(93,994)**	**19.8%**	**(93,994)**	**19.8%**	**(102,158)**	**23.8%**	**(8.0%)**
Suppliers and employees	(458,822)	(93,293)	20.3%	(93,293)	20.3%	(102,158)	23.8%	(8.7%)
Finance charges	(300)	(33)	11.1%	(33)	11.1%	-	-	(100.0%)
Transfers and grants	(15,000)	(668)	4.5%	(668)	4.5%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**122,436**	**(11,794)**	**(9.6%)**	**(11,794)**	**(9.6%)**	**114,810**	**94.5%**	**(110.3%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(126,091)**	**(25,480)**	**20.2%**	**(25,480)**	**20.2%**	**(50,690)**	**41.9%**	**(49.7%)**
Capital assets	(126,091)	(25,480)	20.2%	(25,480)	20.2%	(50,690)	41.9%	(49.7%)
Net Cash from/(used) Investing Activities	**(126,091)**	**(25,480)**	**20.2%**	**(25,480)**	**20.2%**	**(50,690)**	**41.9%**	**(49.7%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(3,655)**	**(37,274)**	**1,019.8%**	**(37,274)**	**1,019.8%**	**64,120**	**11,985.2%**	**(158.1%)**
Cash/cash equivalents at the year begin:	25,762	829	3.2%	829	3.2%	2,561	85.4%	(67.6%)
Cash/cash equivalents at the year end:	**22,107**	**(36,446)**	**(164.9%)**	**(36,446)**	**(164.9%)**	**66,680**	**1,886.3%**	**(154.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	18,294	18.2%	5,172	5.2%	3,145	3.1%	73,756	73.5%	100,367	27.5%	-	-	71,335	71.0%
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6,934	7.4%	2,764	3.0%	2,663	2.8%	81,105	86.8%	93,467	25.6%	-	-	76,259	82.0%
Receivables from Exchange Transactions - Waste Water Management	1,485	6.6%	681	3.0%	581	2.6%	19,839	87.8%	22,586	6.2%	-	-	18,665	83.0%
Receivables from Exchange Transactions - Waste Management	1,255	5.1%	617	2.5%	604	2.5%	21,919	89.8%	24,396	6.7%	-	-	20,518	84.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5,136	5.4%	2,383	2.5%	2,012	2.1%	85,646	90.0%	95,177	26.1%	-	-	77,513	81.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2,267	7.8%	863	3.0%	-	-	25,899	89.2%	29,029	8.0%	-	-	24,976	86.0%
Total By Income Source	**35,372**	**9.7%**	**12,480**	**3.4%**	**9,005**	**2.5%**	**308,164**	**84.4%**	**365,021**	**100.0%**	**-**	**-**	**289,266**	**79.0%**
Debtors Age Analysis By Customer Group														
Organs of State	20,301	22.0%	5,109	5.5%	3,065	3.3%	63,962	69.2%	92,437	25.3%	-	-	51,560	56.0%
Commercial	1,939	7.8%	891	3.6%	737	3.0%	21,386	85.7%	24,953	6.8%	-	-	21,454	86.0%
Households	13,132	5.3%	6,480	2.6%	5,203	2.1%	222,817	90.0%	247,631	67.8%	-	-	216,252	87.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**35,372**	**9.7%**	**12,480**	**3.4%**	**9,005**	**2.5%**	**308,164**	**84.4%**	**365,021**	**100.0%**	**-**	**-**	**289,266**	**79.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	31,759	100.0%	-	-	-	-	-	-	31,759	100.0%
Total	**31,759**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**31,759**	**100.0%**

Contact Details

Municipal Manager	Mr M.F Monkoe	013 973 1101
Financial Manager	Mr M.T Letsoalo	013 973 1101

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKANGALA (DC31)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**373,393**	**149,791**	**40.1%**	**149,791**	**40.1%**	**148,045**	**39.9%**	**1.2%**
Property rates	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	11	-	-	-	-	-	-	-
Interest earned - external investments	22,459	3,203	14.3%	3,203	14.3%	4,618	18.1%	(30.6%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	900	11	1.2%	11	1.2%	9	1.8%	16.7%
Licences and permits	1,170	243	20.8%	243	20.8%	197	49.3%	23.1%
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	348,588	145,192	41.7%	145,192	41.7%	143,071	41.5%	1.5%
Other own revenue	266	1,150	433.2%	1,150	433.2%	149	57.4%	670.7%
Gains on disposal of PPE	-	(8)	-	(8)	-	-	-	(100.0%)
Operating Expenditure	**445,223**	**74,220**	**16.7%**	**74,220**	**16.7%**	**81,864**	**22.0%**	**(9.3%)**
Employee related costs	144,287	33,224	23.0%	33,224	23.0%	27,652	20.2%	20.1%
Remuneration of councillors	13,498	3,325	24.6%	3,325	24.6%	3,201	25.0%	3.9%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9,380	-	-	-	-	2,579	23.6%	(100.0%)
Finance charges	968	310	32.1%	310	32.1%	461	35.6%	(32.7%)
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-
Contracted services	54,294	6,168	11.4%	6,168	11.4%	7,017	15.5%	(12.1%)
Transfers and grants	167,509	22,861	13.6%	22,861	13.6%	34,587	30.9%	(33.9%)
Other expenditure	55,287	8,332	15.1%	8,332	15.1%	6,366	12.2%	30.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(71,830)**	**75,570**		**75,570**		**66,181**		
Transfers recognised - capital	2,180	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(69,650)**	**75,570**		**75,570**		**66,181**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(69,650)**	**75,570**		**75,570**		**66,181**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(69,650)**	**75,570**		**75,570**		**66,181**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(69,650)**	**75,570**		**75,570**		**66,181**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**33,248**	**4,110**	**12.4%**	**4,110**	**12.4%**	**7,805**	**26.6%**	**(47.3%)**
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	33,248	4,110	12.4%	4,110	12.4%	7,805	26.6%	(47.3%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**33,248**	**4,110**	**12.4%**	**4,110**	**12.4%**	**7,805**	**26.6%**	**(47.3%)**
Governance and Administration	**15,620**	**1,957**	**12.5%**	**1,957**	**12.5%**	**6,112**	**33.1%**	**(68.0%)**
Executive & Council	100	28	27.6%	28	27.6%	6	.4%	327.5%
Budget & Treasury Office	15,520	-	-	-	-	-	-	-
Corporate Services	-	1,929	-	1,929	-	6,105	30,526.7%	(68.4%)
Community and Public Safety	**15,928**	**656**	**4.1%**	**656**	**4.1%**	**1,693**	**18.2%**	**(61.2%)**
Community & Social Services	2,070	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	12,358	656	5.3%	656	5.3%	1,693	28.8%	(61.2%)
Housing	-	-	-	-	-	-	-	-
Health	1,500	-	-	-	-	-	-	-
Economic and Environmental Services	**1,700**	**1,497**	**88.1%**	**1,497**	**88.1%**	**-**	**-**	**(100.0%)**
Planning and Development	1,700	1,497	88.1%	1,497	88.1%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**375,573**	**151,624**	**40.4%**	**151,624**	**40.4%**	**148,045**	**39.7%**	**2.4%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	**2,346**	**1,702**	**72.6%**	**1,702**	**72.6%**	**356**	**30.4%**	**378.7%**
Government - operating	348,588	145,192	41.7%	145,192	41.7%	143,071	41.5%	1.5%
Government - capital	2,180	1,527	70.0%	1,527	70.0%	-	-	(100.0%)
Interest	22,459	3,203	14.3%	3,203	14.3%	4,618	18.1%	(30.6%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(340,467)**	**(65,437)**	**19.2%**	**(65,437)**	**19.2%**	**(102,426)**	**28.4%**	**(36.1%)**
Suppliers and employees	(192,345)	(49,821)	25.9%	(49,821)	25.9%	(76,767)	31.1%	(35.1%)
Finance charges	(968)	(310)	32.0%	(310)	32.0%	(3)	.3%	9,081.4%
Transfers and grants	(147,154)	(15,306)	10.4%	(15,306)	10.4%	(25,656)	22.9%	(40.3%)
Net Cash from/(used) Operating Activities	**35,106**	**86,187**	**245.5%**	**86,187**	**245.5%**	**45,619**	**347.6%**	**88.9%**
Cash Flow from Investing Activities								
Receipts	**(4,120)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(4,120)	-	-	-	-	-	-	-
Payments	**(33,248)**	**(4,110)**	**12.4%**	**(4,110)**	**12.4%**	**(9,218)**	**31.4%**	**(55.4%)**
Capital assets	(33,248)	(4,110)	12.4%	(4,110)	12.4%	(9,218)	31.4%	(55.4%)
Net Cash from/(used) Investing Activities	**(37,368)**	**(4,110)**	**11.0%**	**(4,110)**	**11.0%**	**(9,218)**	**27.6%**	**(55.4%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(3,085)**	**(1,634)**	**53.0%**	**(1,634)**	**53.0%**	**(1,385)**	**41.9%**	**18.0%**
Repayment of borrowing	(3,085)	(1,634)	53.0%	(1,634)	53.0%	(1,385)	41.9%	18.0%
Net Cash from/(used) Financing Activities	**(3,085)**	**(1,634)**	**53.0%**	**(1,634)**	**53.0%**	**(1,385)**	**41.9%**	**18.0%**
Net Increase/(Decrease) in cash held	**(5,347)**	**80,444**	**(1,504.6%)**	**80,444**	**(1,504.6%)**	**35,016**	**(148.7%)**	**129.7%**
Cash/cash equivalents at the year begin:	377,706	408,446	108.1%	408,446	108.1%	455,442	111.4%	(10.3%)
Cash/cash equivalents at the year end:	**372,359**	**488,889**	**131.3%**	**488,889**	**131.3%**	**490,459**	**127.3%**	**(.3%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(45)	100.0%	-	-	-	-	-	-	(45)	(.5%)	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9,656	99.5%	-	-	-	-	52	.5%	9,708	100.5%	-	-	-	-
Total By Income Source	**9,611**	**99.5%**	**-**	**-**	**-**	**-**	**52**	**.5%**	**9,663**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6,750	100.0%	-	-	-	-	-	-	6,750	69.9%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2,861	98.2%	-	-	-	-	52	1.8%	2,913	30.1%	-	-	-	-
Total By Customer Group	**9,611**	**99.5%**	**-**	**-**	**-**	**-**	**52**	**.5%**	**9,663**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	2,046	100.0%	-	-	-	-	-	-	2,046	6.9%
Trade Creditors	27,111	100.0%	-	-	-	-	-	-	27,111	91.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	585	100.0%	-	-	-	-	-	-	585	2.0%
Total	**29,742**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**29,742**	**100.0%**

Contact Details

Municipal Manager	Ms Margaret Skosana	013 249 2003
Financial Manager	Mrs A L Stander	013 249 2015

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**614,939**	**184,885**	**30.1%**	**184,885**	**30.1%**	**207,986**	**38.3%**	**(11.1%)**
Property rates	135,595	51,606	38.1%	51,606	38.1%	90,913	92.7%	(43.2%)
Property rates - penalties and collection charges	-	-	-	-	-	(172)	-	(100.0%)
Service charges - electricity revenue	190,757	43,024	22.6%	43,024	22.6%	37,683	20.8%	14.2%
Service charges - water revenue	42,065	12,718	30.2%	12,718	30.2%	9,102	18.2%	39.7%
Service charges - sanitation revenue	18,411	4,718	25.6%	4,718	25.6%	3,675	22.3%	28.4%
Service charges - refuse revenue	18,411	4,704	25.6%	4,704	25.6%	4,511	20.6%	4.3%
Service charges - other	42	877	2,087.6%	877	2,087.6%	-	-	(100.0%)
Rental of facilities and equipment	1,719	669	38.9%	669	38.9%	815	-	(17.9%)
Interest earned - external investments	4,706	601	12.8%	601	12.8%	250	-	140.4%
Interest earned - outstanding debtors	19,281	5,547	28.8%	5,547	28.8%	3,097	-	79.1%
Dividends received	-	-	-	-	-	1,530	-	(100.0%)
Fines	1,770	199	11.2%	199	11.2%	340	-	(41.5%)
Licences and permits	-	-	-	-	-	25	-	(100.0%)
Agency services	-	-	-	-	-	18	-	(100.0%)
Transfers recognised - operational	136,773	57,960	42.4%	57,960	42.4%	52,309	-	10.8%
Other own revenue	45,410	2,262	5.0%	2,262	5.0%	3,581	2.0%	(36.8%)
Gains on disposal of PPE	-	-	-	-	-	309	-	(100.0%)
Operating Expenditure	**586,075**	**128,814**	**22.0%**	**128,814**	**22.0%**	**158,813**	**23.5%**	**(18.9%)**
Employee related costs	193,636	45,820	23.7%	45,820	23.7%	45,460	26.9%	.8%
Remuneration of councillors	10,801	2,567	23.8%	2,567	23.8%	2,396	24.5%	7.1%
Debt impairment	3,500	291	8.3%	291	8.3%	-	-	(100.0%)
Depreciation and asset impairment	37,211	-	-	-	-	103	.3%	(100.0%)
Finance charges	10,200	5,768	56.5%	5,768	56.5%	2,585	35.9%	123.1%
Bulk purchases	172,243	42,133	24.5%	42,133	24.5%	57,906	39.1%	(27.2%)
Other Materials	-	-	-	-	-	-	-	-
Contracted services	78,409	10,469	13.4%	10,469	13.4%	17,271	24.6%	(39.4%)
Transfers and grants	14,232	3,525	24.8%	3,525	24.8%	9,637	74.7%	(63.4%)
Other expenditure	65,843	18,242	27.7%	18,242	27.7%	23,454	10.6%	(22.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**28,864**	**56,071**		**56,071**		**49,173**		
Transfers recognised - capital	84,392	34,794	41.2%	34,794	41.2%	1,000	.9%	3,379.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**113,256**	**90,865**		**90,865**		**50,173**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**113,256**	**90,865**		**90,865**		**50,173**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**113,256**	**90,865**		**90,865**		**50,173**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**113,256**	**90,865**		**90,865**		**50,173**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**112,153**	**5,170**	**4.6%**	**5,170**	**4.6%**	**13,462**	**12.0%**	**(61.6%)**
National Government	81,619	5,170	6.3%	5,170	6.3%	13,462	12.3%	(61.6%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**81,619**	**5,170**	**6.3%**	**5,170**	**6.3%**	**13,462**	**12.3%**	**(61.6%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	30,534	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**112,153**	**5,170**	**4.6%**	**5,170**	**4.6%**	**13,462**	**12.0%**	**(61.6%)**
Governance and Administration	**4,429**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	4,429	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**28,451**	**1,309**	**4.6%**	**1,309**	**4.6%**	**-**	**-**	**(100.0%)**
Community & Social Services	6,951	-	-	-	-	-	-	-
Sport And Recreation	19,276	1,309	6.8%	1,309	6.8%	-	-	(100.0%)
Public Safety	2,224	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**49,320**	**1,312**	**2.7%**	**1,312**	**2.7%**	**3,989**	**15.2%**	**(67.1%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	49,320	1,312	2.7%	1,312	2.7%	3,989	16.4%	(67.1%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**29,954**	**2,550**	**8.5%**	**2,550**	**8.5%**	**9,473**	**11.6%**	**(73.1%)**
Electricity	4,935	1,612	32.7%	1,612	32.7%	369	1.1%	336.4%
Water	16,000	411	2.6%	411	2.6%	9,103	21.6%	(95.5%)
Waste Water Management	4,260	-	-	-	-	-	-	-
Waste Management	4,759	527	11.1%	527	11.1%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**639,802**	**175,631**	**27.5%**	**175,631**	**27.5%**	**149,387**	**22.8%**	**17.6%**
Property rates, penalties and collection charges	103,051	18,070	17.5%	18,070	17.5%	12,627	13.1%	43.1%
Service charges	232,711	53,353	22.9%	53,353	22.9%	47,643	17.2%	12.0%
Other revenue	**58,887**	**7,228**	**12.3%**	**7,228**	**12.3%**	**9,084**	**39.6%**	**(20.4%)**
Government - operating	136,773	57,960	42.4%	57,960	42.4%	59,454	46.3%	(2.5%)
Government - capital	84,392	34,794	41.2%	34,794	41.2%	20,580	18.3%	69.1%
Interest	23,987	4,226	17.6%	4,226	17.6%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(567,984)**	**(137,009)**	**24.1%**	**(137,009)**	**24.1%**	**(155,923)**	**27.7%**	**(12.1%)**
Suppliers and employees	(546,552)	(132,338)	24.2%	(132,338)	24.2%	(140,261)	25.8%	(5.6%)
Finance charges	(10,200)	(1,645)	16.1%	(1,645)	16.1%	(3,293)	45.7%	(50.0%)
Transfers and grants	(11,232)	(3,026)	26.9%	(3,026)	26.9%	(12,369)	95.9%	(75.5%)
Net Cash from/(used) Operating Activities	**71,818**	**38,621**	**53.8%**	**38,621**	**53.8%**	**(6,535)**	**(7.1%)**	**(691.0%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(112,132)**	**(13,427)**	**12.0%**	**(13,427)**	**12.0%**	**(491)**	**.4%**	**2,635.7%**
Capital assets	(112,132)	(13,427)	12.0%	(13,427)	12.0%	(491)	.4%	2,635.7%
Net Cash from/(used) Investing Activities	**(112,132)**	**(13,427)**	**12.0%**	**(13,427)**	**12.0%**	**(491)**	**.4%**	**2,635.7%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(40,314)**	**25,194**	**(62.5%)**	**25,194**	**(62.5%)**	**(7,026)**	**35.2%**	**(458.6%)**
Cash/cash equivalents at the year begin:	42,799	34,337	80.2%	34,337	80.2%	23,303	52.1%	47.3%
Cash/cash equivalents at the year end:	**2,485**	**59,530**	**2,395.7%**	**59,530**	**2,395.7%**	**16,277**	**65.7%**	**265.7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4,212	6.2%	2,279	3.3%	2,875	4.2%	58,850	86.3%	68,217	20.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7,234	11.9%	3,570	5.9%	2,906	4.8%	47,170	77.5%	60,880	17.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	34,998	23.1%	8,893	5.9%	3,345	2.2%	104,289	68.8%	151,526	44.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3,368	5.7%	2,220	3.8%	1,780	3.0%	51,344	87.5%	58,712	17.3%	-	-	-	-
Total By Income Source	**49,813**	**14.7%**	**16,962**	**5.0%**	**10,906**	**3.2%**	**261,653**	**77.1%**	**339,334**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2,128	5.4%	3,192	8.1%	365	.9%	33,959	85.7%	39,643	11.7%	-	-	-	-
Commercial	20,007	16.7%	5,445	4.5%	3,361	2.8%	91,209	76.0%	120,023	35.4%	-	-	-	-
Households	10,832	7.5%	6,428	4.4%	5,680	3.9%	121,552	84.1%	144,492	42.6%	-	-	-	-
Other	16,847	47.9%	1,897	5.4%	1,500	4.3%	14,933	42.5%	35,176	10.4%	-	-	-	-
Total By Customer Group	**49,813**	**14.7%**	**16,962**	**5.0%**	**10,906**	**3.2%**	**261,653**	**77.1%**	**339,334**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	9,378	1.8%	20,764	4.0%	22,311	4.3%	461,809	89.8%	514,262	94.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3,896	21.4%	6,899	37.9%	838	4.6%	6,568	36.1%	18,200	3.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	115	1.1%	-	-	-	-	10,160	98.9%	10,275	1.9%
Total	**13,388**	**2.5%**	**27,663**	**5.1%**	**23,150**	**4.3%**	**478,537**	**88.2%**	**542,738**	**100.0%**

Contact Details

Municipal Manager	Mr TMP Kgoale	013 235 7300
Financial Manager	Mr LM Mokwena	013 235 7349

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKOMAZI (MP324)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**873,134**	**279,031**	**32.0%**	**279,031**	**32.0%**	**261,913**	**31.5%**	**6.5%**
Property rates	114,723	24,127	21.0%	24,127	21.0%	24,583	18.5%	(1.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	103,403	23,286	22.5%	23,286	22.5%	18,509	24.2%	25.8%
Service charges - water revenue	22,201	5,657	25.5%	5,657	25.5%	5,171	25.1%	9.4%
Service charges - sanitation revenue	5,328	1,423	26.7%	1,423	26.7%	1,227	24.5%	16.0%
Service charges - refuse revenue	7,724	2,077	26.9%	2,077	26.9%	1,669	23.1%	24.4%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3,210	3,383	105.4%	3,383	105.4%	119	4.7%	2,744.5%
Interest earned - external investments	12,428	1,087	8.7%	1,087	8.7%	1,157	25.1%	(6.0%)
Interest earned - outstanding debtors	13,109	1,692	12.9%	1,692	12.9%	5,494	429.3%	(69.2%)
Dividends received	-	-	-	-	-	-	-	-
Fines	28,774	90	.3%	90	.3%	242	3.8%	(62.8%)
Licences and permits	35	1	3.7%	1	3.7%	3	11.8%	(57.1%)
Agency services	11,692	2,193	18.8%	2,193	18.8%	1,672	11.2%	31.1%
Transfers recognised - operational	546,431	214,372	39.2%	214,372	39.2%	201,310	36.6%	6.5%
Other own revenue	4,076	(357)	(8.8%)	(357)	(8.8%)	757	7.6%	(147.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**847,058**	**163,917**	**19.4%**	**163,917**	**19.4%**	**154,526**	**18.8%**	**6.1%**
Employee related costs	358,811	86,602	24.1%	86,602	24.1%	76,903	24.2%	12.6%
Remuneration of councillors	24,291	7,433	30.6%	7,433	30.6%	7,780	35.1%	(4.5%)
Debt impairment	22,200	-	-	-	-	-	-	-
Depreciation and asset impairment	61,198	-	-	-	-	-	-	-
Finance charges	692	77	11.1%	77	11.1%	278	40.7%	(72.4%)
Bulk purchases	67,345	18,488	27.5%	18,488	27.5%	16,771	26.4%	10.2%
Other Materials	41,405	3,639	8.8%	3,639	8.8%	3,894	9.6%	(6.5%)
Contracted services	110,936	17,012	15.3%	17,012	15.3%	19,993	14.1%	(14.9%)
Transfers and grants	16,660	320	1.9%	320	1.9%	-	-	(100.0%)
Other expenditure	143,520	30,347	21.1%	30,347	21.1%	28,908	19.2%	5.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**26,076**	**115,114**		**115,114**		**107,387**		
Transfers recognised - capital	241,891	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**267,968**	**115,114**		**115,114**		**107,387**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**267,968**	**115,114**		**115,114**		**107,387**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**267,968**	**115,114**		**115,114**		**107,387**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**267,968**	**115,114**		**115,114**		**107,387**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**279,363**	**34,031**	**12.2%**	**34,031**	**12.2%**	**30,830**	**11.9%**	**10.4%**
National Government	236,451	33,986	14.4%	33,986	14.4%	29,656	12.8%	14.6%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**236,451**	**33,986**	**14.4%**	**33,986**	**14.4%**	**29,656**	**12.8%**	**14.6%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	42,912	45	.1%	45	.1%	1,174	4.2%	(96.2%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**279,363**	**34,031**	**12.2%**	**34,031**	**12.2%**	**30,830**	**11.9%**	**10.4%**
Governance and Administration	**12,860**	**45**	**.3%**	**45**	**.3%**	**11**	**.3%**	**301.7%**
Executive & Council	1,200	-	-	-	-	-	-	-
Budget & Treasury Office	11,660	45	.4%	45	.4%	11	.3%	301.7%
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**31,424**	**6,258**	**19.9%**	**6,258**	**19.9%**	**5,752**	**19.7%**	**8.8%**
Community & Social Services	24,069	1,301	5.4%	1,301	5.4%	3,910	19.5%	(66.7%)
Sport And Recreation	7,290	4,956	68.0%	4,956	68.0%	1,842	20.3%	169.1%
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	65	-	-	-	-	-	-	-
Economic and Environmental Services	**116,013**	**20,689**	**17.8%**	**20,689**	**17.8%**	**2,713**	**5.7%**	**662.5%**
Planning and Development	1,050	-	-	-	-	-	-	-
Road Transport	114,823	20,689	18.0%	20,689	18.0%	2,713	5.9%	662.5%
Environmental Protection	140	-	-	-	-	-	-	-
Trading Services	**119,065**	**7,039**	**5.9%**	**7,039**	**5.9%**	**22,354**	**12.5%**	**(68.5%)**
Electricity	8,400	-	-	-	-	582	13.2%	(100.0%)
Water	107,195	7,039	6.6%	7,039	6.6%	20,829	13.7%	(66.2%)
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	3,470	-	-	-	-	943	4.2%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**1,096,156**	**436,185**	**39.8%**	**436,185**	**39.8%**	**424,111**	**41.8%**	**2.8%**
Property rates, penalties and collection charges	114,170	17,737	15.5%	17,737	15.5%	31,744	33.4%	(44.1%)
Service charges	134,277	30,404	22.6%	30,404	22.6%	27,047	25.6%	12.4%
Other revenue	**37,509**	**42,850**	**114.2%**	**42,850**	**114.2%**	**46,461**	**156.4%**	**(7.8%)**
Government - operating	551,431	218,448	39.6%	218,448	39.6%	204,804	37.3%	6.7%
Government - capital	236,891	126,273	53.3%	126,273	53.3%	113,543	49.2%	11.2%
Interest	21,878	473	2.2%	473	2.2%	512	10.3%	(7.5%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(760,111)**	**(228,144)**	**30.0%**	**(228,144)**	**30.0%**	**(242,493)**	**32.8%**	**(5.9%)**
Suppliers and employees	(741,536)	(227,869)	30.7%	(227,869)	30.7%	(242,401)	32.9%	(6.0%)
Finance charges	(1,915)	(61)	3.2%	(61)	3.2%	(93)	13.5%	(33.9%)
Transfers and grants	(16,660)	(214)	1.3%	(214)	1.3%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**336,045**	**208,041**	**61.9%**	**208,041**	**61.9%**	**181,618**	**65.5%**	**14.5%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(279,363)**	**(39,055)**	**14.0%**	**(39,055)**	**14.0%**	**(20,868)**	**8.1%**	**87.2%**
Capital assets	(279,363)	(39,055)	14.0%	(39,055)	14.0%	(20,868)	8.1%	87.2%
Net Cash from/(used) Investing Activities	**(279,363)**	**(39,055)**	**14.0%**	**(39,055)**	**14.0%**	**(20,868)**	**8.1%**	**87.2%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**56,682**	**168,986**	**298.1%**	**168,986**	**298.1%**	**160,749**	**912.1%**	**5.1%**
Cash/cash equivalents at the year begin:	120,668	227,325	188.4%	227,325	188.4%	118,558	139.5%	91.7%
Cash/cash equivalents at the year end:	**177,351**	**396,310**	**223.5%**	**396,310**	**223.5%**	**279,308**	**272.2%**	**41.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1,936	29.4%	466	7.1%	267	4.1%	3,923	59.5%	6,592	7.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6,885	58.0%	946	8.0%	458	3.9%	3,578	30.2%	11,866	13.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7,038	13.2%	3,896	7.3%	3,218	6.0%	39,086	73.4%	53,238	61.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	408	25.2%	133	8.2%	91	5.6%	989	61.0%	1,620	1.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	534	32.4%	188	11.4%	125	7.6%	803	48.7%	1,650	1.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	403	5.3%	384	5.0%	363	4.7%	6,505	85.0%	7,655	8.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	357	8.9%	241	6.0%	207	5.2%	3,216	80.0%	4,021	4.6%	-	-	-	-
Total By Income Source	**17,561**	**20.3%**	**6,254**	**7.2%**	**4,729**	**5.5%**	**58,099**	**67.1%**	**86,643**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	10,149	22.7%	3,565	8.0%	2,642	5.9%	28,408	63.5%	44,764	51.7%	-	-	-	-
Commercial	665	5.3%	474	3.8%	426	3.4%	11,086	87.6%	12,651	14.6%	-	-	-	-
Households	1,490	12.8%	868	7.4%	793	6.8%	8,504	73.0%	11,655	13.5%	-	-	-	-
Other	5,256	29.9%	1,347	7.7%	867	4.9%	10,101	57.5%	17,572	20.3%	-	-	-	-
Total By Customer Group	**17,561**	**20.3%**	**6,254**	**7.2%**	**4,729**	**5.5%**	**58,099**	**67.1%**	**86,643**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	4,333	100.0%	-	-	-	-	-	-	4,333	13.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3,596	100.0%	-	-	-	-	-	-	3,596	11.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18,677	76.4%	9	-	5,729	23.5%	16	.1%	24,432	75.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**26,605**	**82.2%**	**9**	**-**	**5,729**	**17.7%**	**16**	**.1%**	**32,360**	**100.0%**

Contact Details

Municipal Manager	Mr M D Ngwenya	013 790 0245
Financial Manager	Mr TS Thobela	013 790 0386

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: BUSHBUCKRIDGE (MP325)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**1,267,402**	**370,245**	**29.2%**	**370,245**	**29.2%**	**438,160**	**41.4%**	**(15.5%)**
Property rates	210,292	50,233	23.9%	50,233	23.9%	142,870	73.3%	(64.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	63,338	6,680	10.5%	6,680	10.5%	2,369	4.6%	182.0%
Service charges - sanitation revenue	4,894	1,342	27.4%	1,342	27.4%	327	7.9%	310.7%
Service charges - refuse revenue	8,933	2,014	22.5%	2,014	22.5%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	1,401	-	(100.0%)
Rental of facilities and equipment	2,237	15	.7%	15	.7%	24	2.0%	(40.2%)
Interest earned - external investments	20,911	3,373	16.1%	3,373	16.1%	1,779	11.9%	89.6%
Interest earned - outstanding debtors	116,500	1,072	.9%	1,072	.9%	9,347	17.0%	(88.5%)
Dividends received	-	-	-	-	-	-	-	-
Fines	15,010	-	-	-	-	1	-	(100.0%)
Licences and permits	17,976	863	4.8%	863	4.8%	5,304	43.4%	(83.7%)
Agency services	11,500	1,147	10.0%	1,147	10.0%	-	-	(100.0%)
Transfers recognised - operational	788,354	302,313	38.3%	302,313	38.3%	272,463	39.1%	11.0%
Other own revenue	7,457	1,193	16.0%	1,193	16.0%	2,205	24.4%	(45.9%)
Gains on disposal of PPE	-	-	-	-	-	70	-	(100.0%)
Operating Expenditure	**1,224,121**	**186,796**	**15.3%**	**186,796**	**15.3%**	**108,669**	**10.7%**	**71.9%**
Employee related costs	457,849	99,558	21.7%	99,558	21.7%	57,648	15.1%	72.7%
Remuneration of councillors	29,501	7,340	24.9%	7,340	24.9%	2,170	6.6%	238.2%
Debt impairment	17,055	-	-	-	-	-	-	-
Depreciation and asset impairment	59,333	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	317,782	55,096	17.3%	55,096	17.3%	25,332	10.9%	117.5%
Other Materials	21,519	1,304	6.1%	1,304	6.1%	5,863	23.0%	(77.8%)
Contracted services	54,602	16,000	29.3%	16,000	29.3%	7,860	14.9%	103.6%
Transfers and grants	11,093	-	-	-	-	3,214	27.5%	(100.0%)
Other expenditure	255,387	7,497	2.9%	7,497	2.9%	6,582	8.0%	13.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**43,281**	**183,450**		**183,450**		**329,491**		
Transfers recognised - capital	428,721	143,829	33.5%	143,829	33.5%	100,002	19.7%	43.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**472,002**	**327,279**		**327,279**		**429,493**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**472,002**	**327,279**		**327,279**		**429,493**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**472,002**	**327,279**		**327,279**		**429,493**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**472,002**	**327,279**		**327,279**		**429,493**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**559,596**	**79,114**	**14.1%**	**79,114**	**14.1%**	**181,822**	**32.9%**	**(56.5%)**
National Government	559,596	79,114	14.1%	79,114	14.1%	181,822	32.9%	(56.5%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**559,596**	**79,114**	**14.1%**	**79,114**	**14.1%**	**181,822**	**32.9%**	**(56.5%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**559,596**	**79,114**	**14.1%**	**79,114**	**14.1%**	**181,822**	**32.9%**	**(56.5%)**
Governance and Administration	**3,566**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	2,400	-	-	-	-	-	-	-
Budget & Treasury Office	1,166	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**35,478**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	25,478	-	-	-	-	-	-	-
Sport And Recreation	6,000	-	-	-	-	-	-	-
Public Safety	4,000	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**139,641**	**12,084**	**8.7%**	**12,084**	**8.7%**	**55,225**	**71.2%**	**(78.1%)**
Planning and Development	37,200	1,642	4.4%	1,642	4.4%	-	-	(100.0%)
Road Transport	102,441	10,443	10.2%	10,443	10.2%	55,225	110.7%	(81.1%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**326,294**	**67,030**	**20.5%**	**67,030**	**20.5%**	**126,597**	**28.7%**	**(47.1%)**
Electricity	6,000	123	2.1%	123	2.1%	7,211	901.4%	(98.3%)
Water	290,294	62,949	21.7%	62,949	21.7%	119,254	28.5%	(47.2%)
Waste Water Management	30,000	3,958	13.2%	3,958	13.2%	132	.7%	2,909.1%
Waste Management	-	-	-	-	-	-	-	-
Other	**54,617**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**1,696,123**	**462,299**	**27.3%**	**462,299**	**27.3%**	**398,580**	**30.1%**	**16.0%**
Property rates, penalties and collection charges	210,292	1,846	.9%	1,846	.9%	6,367	14.9%	(71.0%)
Service charges	77,165	1,387	1.8%	1,387	1.8%	1,088	7.9%	27.5%
Other revenue	**54,180**	**3,217**	**5.9%**	**3,217**	**5.9%**	**7,534**	**21.3%**	**(57.3%)**
Government - operating	788,354	302,313	38.3%	302,313	38.3%	272,463	38.9%	11.0%
Government - capital	428,721	143,829	33.5%	143,829	33.5%	100,002	19.7%	43.8%
Interest	137,411	9,708	7.1%	9,708	7.1%	11,126	41.0%	(12.7%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(1,147,733)**	**(186,796)**	**16.3%**	**(186,796)**	**16.3%**	**(207,127)**	**25.3%**	**(9.8%)**
Suppliers and employees	(1,136,640)	(186,796)	16.4%	(186,796)	16.4%	(207,127)	25.7%	(9.8%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(11,093)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**548,390**	**275,504**	**50.2%**	**275,504**	**50.2%**	**191,453**	**37.8%**	**43.9%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(559,596)**	**(78,980)**	**14.1%**	**(78,980)**	**14.1%**	**(68,011)**	**12.3%**	**16.1%**
Capital assets	(559,596)	(78,980)	14.1%	(78,980)	14.1%	(68,011)	12.3%	16.1%
Net Cash from/(used) Investing Activities	**(559,596)**	**(78,980)**	**14.1%**	**(78,980)**	**14.1%**	**(68,011)**	**12.3%**	**16.1%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(11,206)**	**196,524**	**(1,753.7%)**	**196,524**	**(1,753.7%)**	**123,442**	**(272.7%)**	**59.2%**
Cash/cash equivalents at the year begin:	135,487	109,647	80.9%	109,647	80.9%	142,729	113.5%	(23.2%)
Cash/cash equivalents at the year end:	**124,281**	**306,171**	**246.4%**	**306,171**	**246.4%**	**266,171**	**330.7%**	**15.0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3,120	1.8%	3,407	2.0%	501	.3%	166,633	96.0%	173,662	11.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	16,479	2.1%	16,173	2.0%	(45)	-	767,888	95.9%	800,495	53.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	379	1.7%	382	1.7%	(23)	(.1%)	22,096	96.8%	22,835	1.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	474	1.2%	670	1.6%	(2)	-	40,048	97.2%	41,191	2.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	22	4.1%	21	4.0%	-	-	485	91.9%	528	-	-	-	-	-
Interest on Arrear Debtor Accounts	9,927	2.3%	(3,649)	(.9%)	10,124	2.4%	408,465	96.1%	424,866	28.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	1,725	8.0%	0	-	19,756	92.0%	21,481	1.4%	-	-	-	-
Total By Income Source	**30,401**	**2.0%**	**18,730**	**1.3%**	**10,556**	**.7%**	**1,425,372**	**96.0%**	**1,485,058**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	16,058	2.1%	7,738	1.0%	5,718	.7%	751,463	96.2%	780,978	52.6%	-	-	-	-
Commercial	3,562	2.3%	2,378	1.5%	1,054	.7%	146,666	95.4%	153,660	10.3%	-	-	-	-
Households	8,296	1.8%	5,189	1.1%	3,047	.7%	435,511	96.3%	452,043	30.4%	-	-	-	-
Other	2,485	2.5%	3,423	3.5%	737	.7%	91,731	93.2%	98,376	6.6%	-	-	-	-
Total By Customer Group	**30,401**	**2.0%**	**18,730**	**1.3%**	**10,556**	**.7%**	**1,425,372**	**96.0%**	**1,485,058**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	(1,570)	(128.0%)	(569)	(46.4%)	143	11.6%	3,222	262.7%	1,227	.3%
Bulk Water	-	-	-	-	-	-	231,824	100.0%	231,824	60.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21,603	14.2%	(15,807)	(10.4%)	8,134	5.4%	138,051	90.8%	151,981	39.4%
Auditor-General	-	-	-	-	-	-	249	100.0%	249	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	**20,033**	**5.2%**	**(16,375)**	**(4.3%)**	**8,276**	**2.1%**	**373,346**	**96.9%**	**385,281**	**100.0%**

Contact Details

Municipal Manager	Mr C Lisa	013 799 1842
Financial Manager	Mrs C Nkuna	013 799 1889

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: CITY OF MBOMBELA (MP326)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**2,800,491**	**814,244**	**29.1%**	**814,244**	**29.1%**	**714,152**	**26.1%**	**14.0%**
Property rates	602,531	159,434	26.5%	159,434	26.5%	114,495	22.3%	39.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	944,852	268,257	28.4%	268,257	28.4%	233,049	24.8%	15.1%
Service charges - water revenue	97,758	26,189	26.8%	26,189	26.8%	24,616	25.4%	6.4%
Service charges - sanitation revenue	28,675	5,555	19.4%	5,555	19.4%	7,106	24.0%	(21.8%)
Service charges - refuse revenue	107,241	28,876	26.9%	28,876	26.9%	25,270	22.8%	14.3%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	12,694	(95)	(.8%)	(95)	(.8%)	1,496	6.5%	(106.4%)
Interest earned - external investments	1,740	2,683	154.2%	2,683	154.2%	338	3.8%	694.3%
Interest earned - outstanding debtors	28,859	3,621	12.5%	3,621	12.5%	9,347	35.6%	(61.3%)
Dividends received	-	-	-	-	-	-	-	-
Fines	8,363	1,399	16.7%	1,399	16.7%	324	1.1%	331.9%
Licences and permits	-	43,613	-	43,613	-	-	-	(100.0%)
Agency services	198,143	-	-	-	-	38,474	20.3%	(100.0%)
Transfers recognised - operational	741,061	257,129	34.7%	257,129	34.7%	253,925	36.5%	1.3%
Other own revenue	28,575	17,584	61.5%	17,584	61.5%	5,714	9.0%	207.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**3,210,279**	**562,855**	**17.5%**	**562,855**	**17.5%**	**403,683**	**15.0%**	**39.4%**
Employee related costs	887,762	228,834	25.8%	228,834	25.8%	181,717	24.9%	25.9%
Remuneration of councillors	41,696	9,538	22.9%	9,538	22.9%	2,918	7.4%	226.9%
Debt impairment	143,664	-	-	-	-	-	-	-
Depreciation and asset impairment	540,557	-	-	-	-	9	-	(100.0%)
Finance charges	40,039	16,561	41.4%	16,561	41.4%	-	-	(100.0%)
Bulk purchases	736,187	166,077	22.6%	166,077	22.6%	122,896	19.2%	35.1%
Other Materials	55,567	7,310	13.2%	7,310	13.2%	4,857	8.9%	50.5%
Contracted services	473,762	75,026	15.8%	75,026	15.8%	27,128	6.1%	176.6%
Transfers and grants	35,310	6,716	19.0%	6,716	19.0%	3,251	8.7%	106.6%
Other expenditure	255,735	52,793	20.6%	52,793	20.6%	60,907	15.5%	(13.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(409,788)**	**251,390**		**251,390**		**310,470**		
Transfers recognised - capital	536,992	80,737	15.0%	80,737	15.0%	1,546	.3%	5,123.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**127,204**	**332,127**		**332,127**		**312,015**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**127,204**	**332,127**		**332,127**		**312,015**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**127,204**	**332,127**		**332,127**		**312,015**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**127,204**	**332,127**		**332,127**		**312,015**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**630,592**	**87,390**	**13.9%**	**87,390**	**13.9%**	**13,093**	**2.2%**	**567.5%**
National Government	536,992	68,255	12.7%	68,255	12.7%	11,446	2.2%	496.3%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**536,992**	**68,255**	**12.7%**	**68,255**	**12.7%**	**11,446**	**2.2%**	**496.3%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	93,600	19,135	20.4%	19,135	20.4%	1,648	2.0%	1,061.5%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**630,592**	**87,390**	**13.9%**	**87,390**	**13.9%**	**13,093**	**2.2%**	**567.5%**
Governance and Administration	**-**	**8,415**	**-**	**8,415**	**-**	**1,648**	**4.2%**	**410.8%**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	71	-	71	-	1,648	5.7%	(95.7%)
Corporate Services	-	8,344	-	8,344	-	-	-	(100.0%)
Community and Public Safety	**39,410**	**3,507**	**8.9%**	**3,507**	**8.9%**	**(425)**	**(1.2%)**	**(924.2%)**
Community & Social Services	23,850	2,333	9.8%	2,333	9.8%	-	-	(100.0%)
Sport And Recreation	15,560	1,174	7.5%	1,174	7.5%	(425)	(4.7%)	(375.9%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**330,578**	**45,184**	**13.7%**	**45,184**	**13.7%**	**10,410**	**3.2%**	**334.1%**
Planning and Development	70,098	16,104	23.0%	16,104	23.0%	548	1.4%	2,840.6%
Road Transport	260,480	29,080	11.2%	29,080	11.2%	9,862	3.4%	194.9%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**252,999**	**29,763**	**11.8%**	**29,763**	**11.8%**	**786**	**.4%**	**3,686.5%**
Electricity	33,045	3,807	11.5%	3,807	11.5%	-	-	(100.0%)
Water	150,075	14,135	9.4%	14,135	9.4%	-	-	(100.0%)
Waste Water Management	69,879	11,821	16.9%	11,821	16.9%	786	2.9%	1,403.9%
Waste Management	-	-	-	-	-	-	-	-
Other	**7,605**	**520**	**6.8%**	**520**	**6.8%**	**675**	**-**	**(23.0%)**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**3,175,251**	**646,654**	**20.4%**	**646,654**	**20.4%**	**878,666**	**26.8%**	**(26.4%)**
Property rates, penalties and collection charges	554,329	125,705	22.7%	125,705	22.7%	103,685	21.0%	21.2%
Service charges	1,084,243	224,244	20.7%	224,244	20.7%	228,390	19.7%	(1.8%)
Other revenue	**245,530**	**56,485**	**23.0%**	**56,485**	**23.0%**	**43,267**	**14.6%**	**30.5%**
Government - operating	741,061	234,975	31.7%	234,975	31.7%	239,345	34.4%	(1.8%)
Government - capital	521,937	2,796	.5%	2,796	.5%	263,979	44.2%	(98.9%)
Interest	28,151	2,448	8.7%	2,448	8.7%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(2,590,407)**	**(474,362)**	**18.3%**	**(474,362)**	**18.3%**	**(699,804)**	**24.1%**	**(32.2%)**
Suppliers and employees	(2,517,972)	(467,831)	18.6%	(467,831)	18.6%	(699,222)	24.6%	(33.1%)
Finance charges	(37,165)	(1)	-	(1)	-	-	-	(100.0%)
Transfers and grants	(35,270)	(6,530)	18.5%	(6,530)	18.5%	(582)	1.6%	1,022.6%
Net Cash from/(used) Operating Activities	**584,844**	**172,292**	**29.5%**	**172,292**	**29.5%**	**178,862**	**48.3%**	**(3.7%)**
Cash Flow from Investing Activities								
Receipts	**15,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	15,000	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(599,891)**	**(88,001)**	**14.7%**	**(88,001)**	**14.7%**	**-**	**-**	**(100.0%)**
Capital assets	(599,891)	(88,001)	14.7%	(88,001)	14.7%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(584,891)**	**(88,001)**	**15.0%**	**(88,001)**	**15.0%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(27,247)**	**(49,638)**	**182.2%**	**(49,638)**	**182.2%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(27,247)	(49,638)	182.2%	(49,638)	182.2%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(27,247)**	**(49,638)**	**182.2%**	**(49,638)**	**182.2%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(27,293)**	**34,653**	**(127.0%)**	**34,653**	**(127.0%)**	**178,862**	**216.6%**	**(80.6%)**
Cash/cash equivalents at the year begin:	147,420	92,887	63.0%	92,887	63.0%	23,864	18.7%	289.2%
Cash/cash equivalents at the year end:	**120,127**	**127,540**	**106.2%**	**127,540**	**106.2%**	**202,726**	**96.6%**	**(37.1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8,049	24.3%	187	.6%	6,537	19.7%	18,338	55.4%	33,110	8.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	79,263	62.9%	140	.1%	14,350	11.4%	32,197	25.6%	125,951	30.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	40,538	25.7%	100	.1%	21,582	13.7%	95,349	60.5%	157,569	38.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,635	18.2%	3	-	961	10.7%	6,367	71.0%	8,966	2.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8,536	26.5%	14	-	4,679	14.5%	18,957	58.9%	32,186	7.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2,402	54.5%	-	-	185	4.2%	1,817	41.3%	4,404	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	1,827	6.2%	2	-	1,392	4.7%	26,246	89.1%	29,466	7.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3,941	24.8%	125	.8%	1,125	7.1%	10,731	67.4%	15,922	3.9%	-	-	-	-
Total By Income Source	**146,190**	**35.9%**	**571**	**.1%**	**50,811**	**12.5%**	**210,002**	**51.5%**	**407,574**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	23,703	18.7%	70	.1%	15,228	12.0%	88,008	69.3%	127,009	31.2%	-	-	-	-
Commercial	38,993	46.3%	24	-	8,623	10.2%	36,592	43.4%	84,232	20.7%	-	-	-	-
Households	82,898	42.8%	473	.2%	26,566	13.7%	83,798	43.3%	193,735	47.5%	-	-	-	-
Other	597	23.0%	4	.1%	394	15.2%	1,604	61.7%	2,598	.6%	-	-	-	-
Total By Customer Group	**146,190**	**35.9%**	**571**	**.1%**	**50,811**	**12.5%**	**210,002**	**51.5%**	**407,574**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	58,808	23.6%	95,508	38.4%	76,940	30.9%	17,712	7.1%	248,967	31.8%
Bulk Water	-	-	146	.1%	287	.2%	133,770	99.7%	134,203	17.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	194	.8%	-	-	22,779	99.2%	22,973	2.9%
Trade Creditors	14,363	7.4%	26,446	13.6%	9,125	4.7%	143,835	74.2%	193,768	24.8%
Auditor-General	1,024	42.2%	773	31.9%	-	-	628	25.9%	2,424	.3%
Other	5,773	3.2%	8,276	4.6%	13,062	7.3%	152,922	84.9%	180,033	23.0%
Total	**79,967**	**10.2%**	**131,343**	**16.8%**	**99,414**	**12.7%**	**471,646**	**60.3%**	**782,370**	**100.0%**

Contact Details

Municipal Manager	Mr Neil Diamond (acting)	013 759 2041
Financial Manager	Mr Wiseman Khumalo	013 759 9060

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EHLANZENI (DC32)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**253,039**	**103,232**	**40.8%**	**103,232**	**40.8%**	**98,765**	**40.0%**	**4.5%**
Property rates	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	150	55	36.5%	55	36.5%	25	7.3%	121.0%
Interest earned - external investments	8,500	1,315	15.5%	1,315	15.5%	1,241	14.6%	5.9%
Interest earned - outstanding debtors	-	5	-	5	-	8	-	(39.6%)
Dividends received	140	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	100	62	62.5%	62	62.5%	11	-	460.8%
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	243,449	101,655	41.8%	101,655	41.8%	97,205	41.0%	4.6%
Other own revenue	700	140	20.0%	140	20.0%	275	32.1%	(49.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**250,480**	**45,587**	**18.2%**	**45,587**	**18.2%**	**40,478**	**17.3%**	**12.6%**
Employee related costs	132,345	30,193	22.8%	30,193	22.8%	28,285	24.5%	6.7%
Remuneration of councillors	15,975	3,826	24.0%	3,826	24.0%	4,263	28.0%	(10.2%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	12,141	-	-	-	-	-	-	-
Finance charges	21,396	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	898	-	(100.0%)
Other Materials	4,972	-	-	-	-	1,713	-	(100.0%)
Contracted services	22,160	1,876	8.5%	1,876	8.5%	264	17.6%	609.9%
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	41,491	9,691	23.4%	9,691	23.4%	5,055	7.3%	91.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2,559**	**57,645**		**57,645**		**58,287**		
Transfers recognised - capital	2,352	1,646	70.0%	1,646	70.0%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**4,911**	**59,291**		**59,291**		**58,287**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**4,911**	**59,291**		**59,291**		**58,287**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**4,911**	**59,291**		**59,291**		**58,287**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**4,911**	**59,291**		**59,291**		**58,287**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**29,052**	**6,468**	**22.3%**	**6,468**	**22.3%**	**964**	**2.2%**	**571.2%**
National Government	2,352	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**2,352**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	26,700	6,468	24.2%	6,468	24.2%	964	2.3%	571.2%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**29,052**	**6,468**	**22.3%**	**6,468**	**22.3%**	**964**	**2.2%**	**571.2%**
Governance and Administration	**3,000**	**953**	**31.8%**	**953**	**31.8%**	**964**	**27.2%**	**(1.1%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	3,000	953	31.8%	953	31.8%	964	80.3%	(1.1%)
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	100	-	-	-	-	-	-	-
Economic and Environmental Services	**5,852**	**175**	**3.0%**	**175**	**3.0%**	**-**	**-**	**(100.0%)**
Planning and Development	2,000	-	-	-	-	-	-	-
Road Transport	3,852	175	4.5%	175	4.5%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**20,100**	**5,340**	**26.6%**	**5,340**	**26.6%**	**-**	**-**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-
Water	-	3,266	-	3,266	-	-	-	(100.0%)
Waste Water Management	20,100	2,075	10.3%	2,075	10.3%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**255,391**	**104,878**	**41.1%**	**104,878**	**41.1%**	**101,496**	**40.7%**	**3.3%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	**950**	**704**	**74.1%**	**704**	**74.1%**	**309**	**25.9%**	**127.6%**
Government - operating	243,449	101,655	41.8%	101,655	41.8%	99,937	42.1%	1.7%
Government - capital	2,352	1,646	70.0%	1,646	70.0%	-	-	(100.0%)
Interest	8,500	873	10.3%	873	10.3%	1,249	14.7%	(30.1%)
Dividends	140	-	-	-	-	-	-	-
Payments	**(231,793)**	**(45,587)**	**19.7%**	**(45,587)**	**19.7%**	**(48,000)**	**21.1%**	**(5.0%)**
Suppliers and employees	(216,943)	(45,587)	21.0%	(45,587)	21.0%	(48,000)	22.7%	(5.0%)
Finance charges	(14,850)	-	-	-	-	(0)	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**23,598**	**59,291**	**251.3%**	**59,291**	**251.3%**	**53,495**	**247.2%**	**10.8%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(29,052)**	**-**	**-**	**-**	**-**	**(239)**	**.5%**	**(100.0%)**
Capital assets	(29,052)	-	-	-	-	(239)	.5%	(100.0%)
Net Cash from/(used) Investing Activities	**(29,052)**	**-**	**-**	**-**	**-**	**(239)**	**.5%**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(6,545)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(6,545)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(6,545)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(11,999)**	**59,291**	**(494.1%)**	**59,291**	**(494.1%)**	**53,256**	**(190.9%)**	**11.3%**
Cash/cash equivalents at the year begin:	64,882	64,882	100.0%	64,882	100.0%	-	-	(100.0%)
Cash/cash equivalents at the year end:	**52,883**	**124,173**	**234.8%**	**124,173**	**234.8%**	**53,256**	**367.1%**	**133.2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2,031	35.8%	1,371	24.2%	2,140	37.8%	125	2.2%	5,667	100.0%
Total	**2,031**	**35.8%**	**1,371**	**24.2%**	**2,140**	**37.8%**	**125**	**2.2%**	**5,667**	**100.0%**

Contact Details

Municipal Manager	Mr S Siboza	013 759 8525
Financial Manager	Ms G Dube	013 759 8512

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: JOE MOROLONG (NC451)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**184,302**	**64,205**	**34.8%**	**64,205**	**34.8%**	**58,088**	**35.0%**	**10.5%**
Property rates	26,623	861	3.2%	861	3.2%	369	2.8%	133.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	4,734	496	10.5%	496	10.5%	415	6.8%	19.6%
Service charges - water revenue	12,321	4,958	40.2%	4,958	40.2%	1,834	11.0%	170.4%
Service charges - sanitation revenue	2,103	618	29.4%	618	29.4%	570	29.2%	8.4%
Service charges - refuse revenue	1,211	354	29.2%	354	29.2%	353	35.3%	.2%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	136	16	11.4%	16	11.4%	15	5.9%	.3%
Interest earned - external investments	1,000	96	9.6%	96	9.6%	77	-	24.7%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	10	-	-	-	-	-	-	-
Transfers recognised - operational	133,787	56,175	42.0%	56,175	42.0%	53,064	42.0%	5.9%
Other own revenue	2,378	632	26.6%	632	26.6%	1,392	304.1%	(54.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**178,438**	**26,644**	**14.9%**	**26,644**	**14.9%**	**35,292**	**22.4%**	**(24.5%)**
Employee related costs	67,354	13,717	20.4%	13,717	20.4%	14,102	25.5%	(2.7%)
Remuneration of councillors	11,104	2,828	25.5%	2,828	25.5%	2,139	20.5%	32.2%
Debt impairment	20,087	-	-	-	-	-	-	-
Depreciation and asset impairment	13,001	-	-	-	-	-	-	-
Finance charges	269	82	30.6%	82	30.6%	473	60.3%	(82.6%)
Bulk purchases	13,716	418	3.1%	418	3.1%	3,160	25.6%	(86.8%)
Other Materials	-	-	-	-	-	-	-	-
Contracted services	8,950	4,751	53.1%	4,751	53.1%	6,692	31.6%	(29.0%)
Transfers and grants	4,215	-	-	-	-	561	10.9%	(100.0%)
Other expenditure	39,741	4,847	12.2%	4,847	12.2%	8,165	20.7%	(40.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**5,865**	**37,561**		**37,561**		**22,797**		
Transfers recognised - capital	116,324	34,306	29.5%	34,306	29.5%	49,730	46.9%	(31.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**122,189**	**71,867**		**71,867**		**72,527**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**122,189**	**71,867**		**71,867**		**72,527**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**122,189**	**71,867**		**71,867**		**72,527**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**122,189**	**71,867**		**71,867**		**72,527**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**120,535**	**19,201**	**15.9%**	**19,201**	**15.9%**	**26,389**	**23.1%**	**(27.2%)**
National Government	113,868	18,595	16.3%	18,595	16.3%	21,932	21.2%	(15.2%)
Provincial Government	10	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**113,878**	**18,595**	**16.3%**	**18,595**	**16.3%**	**21,932**	**21.2%**	**(15.2%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	6,657	606	9.1%	606	9.1%	4,457	41.4%	(86.4%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**120,535**	**19,201**	**15.9%**	**19,201**	**15.9%**	**26,389**	**23.1%**	**(27.2%)**
Governance and Administration	**2,095**	**440**	**21.0%**	**440**	**21.0%**	**433**	**11.3%**	**1.7%**
Executive & Council	-	-	-	-	-	23	-	(100.0%)
Budget & Treasury Office	2,095	-	-	-	-	-	-	-
Corporate Services	-	440	-	440	-	410	-	7.4%
Community and Public Safety	**3,410**	**166**	**4.9%**	**166**	**4.9%**	**1,685**	**24.0%**	**(90.2%)**
Community & Social Services	3,360	166	4.9%	166	4.9%	856	17.0%	(80.6%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	50	-	-	-	-	829	41.4%	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**14,354**	**2,995**	**20.9%**	**2,995**	**20.9%**	**3,053**	**19.2%**	**(1.9%)**
Planning and Development	1,447	-	-	-	-	-	-	-
Road Transport	12,907	2,995	23.2%	2,995	23.2%	3,053	19.5%	(1.9%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**100,676**	**15,600**	**15.5%**	**15,600**	**15.5%**	**21,218**	**24.2%**	**(26.5%)**
Electricity	-	-	-	-	-	-	-	-
Water	85,315	13,653	16.0%	13,653	16.0%	12,980	18.4%	5.2%
Waste Water Management	15,361	1,948	12.7%	1,948	12.7%	8,238	48.1%	(76.4%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**284,176**	**94,314**	**33.2%**	**94,314**	**33.2%**	**122,241**	**45.5%**	**(22.8%)**
Property rates, penalties and collection charges	17,305	422	2.4%	422	2.4%	1,904	15.4%	(77.8%)
Service charges	13,239	3,006	22.7%	3,006	22.7%	16,728	68.4%	(82.0%)
Other revenue	**2,521**	**308**	**12.2%**	**308**	**12.2%**	**623**	**76.9%**	**(50.5%)**
Government - operating	133,787	56,175	42.0%	56,175	42.0%	2,395	1.9%	2,245.5%
Government - capital	116,324	34,306	29.5%	34,306	29.5%	100,399	97.5%	(65.8%)
Interest	1,000	96	9.6%	96	9.6%	192	349.2%	(49.8%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(145,349)**	**(56,317)**	**38.7%**	**(56,317)**	**38.7%**	**(87,815)**	**61.4%**	**(35.9%)**
Suppliers and employees	(140,865)	(56,235)	39.9%	(56,235)	39.9%	(86,781)	63.3%	(35.2%)
Finance charges	(269)	(82)	30.6%	(82)	30.6%	(473)	60.3%	(82.6%)
Transfers and grants	(4,215)	-	-	-	-	(561)	10.9%	(100.0%)
Net Cash from/(used) Operating Activities	**138,827**	**37,997**	**27.4%**	**37,997**	**27.4%**	**34,426**	**27.4%**	**10.4%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(120,535)**	**(48,988)**	**40.6%**	**(48,988)**	**40.6%**	**(26,389)**	**23.1%**	**85.6%**
Capital assets	(120,535)	(48,988)	40.6%	(48,988)	40.6%	(26,389)	23.1%	85.6%
Net Cash from/(used) Investing Activities	**(120,535)**	**(48,988)**	**40.6%**	**(48,988)**	**40.6%**	**(26,389)**	**23.1%**	**85.6%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**18,293**	**(10,991)**	**(60.1%)**	**(10,991)**	**(60.1%)**	**8,037**	**72.1%**	**(236.8%)**
Cash/cash equivalents at the year begin:	2,340	2,393	102.3%	2,393	102.3%	1,074	8.7%	122.8%
Cash/cash equivalents at the year end:	**20,633**	**(8,598)**	**(41.7%)**	**(8,598)**	**(41.7%)**	**9,111**	**38.7%**	**(194.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2,137	3.9%	1,950	3.6%	1,991	3.7%	48,118	88.8%	54,196	25.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	135	2.3%	64	1.1%	76	1.3%	5,529	95.3%	5,805	2.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	664	.8%	660	.8%	659	.8%	76,317	97.5%	78,301	36.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	264	3.6%	254	3.5%	251	3.4%	6,588	89.5%	7,358	3.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	155	3.1%	148	3.0%	147	3.0%	4,492	90.9%	4,942	2.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	174	.3%	195	.3%	19	-	62,056	99.4%	62,444	29.3%	-	-	-	-
Total By Income Source	**3,529**	**1.7%**	**3,272**	**1.5%**	**3,142**	**1.5%**	**203,101**	**95.3%**	**213,044**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	91	.6%	106	.7%	109	.8%	14,049	97.9%	14,354	6.7%	-	-	-	-
Commercial	811	1.6%	693	1.3%	895	1.7%	49,298	95.4%	51,697	24.3%	-	-	-	-
Households	2,627	1.8%	2,471	1.7%	2,138	1.5%	139,691	95.1%	146,927	69.0%	-	-	-	-
Other	1	1.1%	2	2.6%	1	.9%	63	95.4%	66	-	-	-	-	-
Total By Customer Group	**3,529**	**1.7%**	**3,272**	**1.5%**	**3,142**	**1.5%**	**203,101**	**95.3%**	**213,044**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	1,688	100.0%	1,688	72.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	8	1.2%	147	23.3%	476	75.5%	631	27.2%
Total	**-**	**-**	**8**	**.3%**	**147**	**6.3%**	**2,164**	**93.3%**	**2,319**	**100.0%**

Contact Details

Municipal Manager	Mr Tebogo Tlhoaele	053 773 9300
Financial Manager	Ms Masego Valentine Bele	053 773 9300

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GA-SEGONYANA (NC452)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**382,890**	**133,480**	**34.9%**	**133,480**	**34.9%**	**117,357**	**35.3%**	**13.7%**
Property rates	44,668	33,584	75.2%	33,584	75.2%	28,370	72.6%	18.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	99,852	22,200	22.2%	22,200	22.2%	18,868	20.9%	17.7%
Service charges - water revenue	23,958	3,938	16.4%	3,938	16.4%	4,215	22.7%	(6.6%)
Service charges - sanitation revenue	6,943	2,687	38.7%	2,687	38.7%	3,370	27.4%	(20.3%)
Service charges - refuse revenue	7,845	2,099	26.8%	2,099	26.8%	2,081	23.0%	.9%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	765	83	10.8%	83	10.8%	109	4.9%	(24.3%)
Interest earned - external investments	2,992	1,144	38.2%	1,144	38.2%	627	57.0%	82.4%
Interest earned - outstanding debtors	8,800	1,471	16.7%	1,471	16.7%	1,323	21.3%	11.2%
Dividends received	-	-	-	-	-	-	-	-
Fines	7,009	55	.8%	55	.8%	91	7.1%	(39.4%)
Licences and permits	5,728	617	10.8%	617	10.8%	1,044	24.5%	(40.9%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	166,052	55,143	33.2%	55,143	33.2%	54,510	40.5%	1.2%
Other own revenue	8,279	10,459	126.3%	10,459	126.3%	2,750	21.0%	280.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**381,446**	**48,531**	**12.7%**	**48,531**	**12.7%**	**79,161**	**24.0%**	**(38.7%)**
Employee related costs	126,395	6,468	5.1%	6,468	5.1%	26,114	23.4%	(75.2%)
Remuneration of councillors	9,524	2,999	31.5%	2,999	31.5%	1,876	22.2%	59.8%
Debt impairment	1,035	9	.9%	9	.9%	21	3.9%	(55.3%)
Depreciation and asset impairment	43,875	-	-	-	-	-	-	-
Finance charges	5,414	1,241	22.9%	1,241	22.9%	1,230	43.7%	.8%
Bulk purchases	105,073	19,309	18.4%	19,309	18.4%	38,405	51.4%	(49.7%)
Other Materials	8,292	1,279	15.4%	1,279	15.4%	704	9.7%	81.7%
Contracted services	42,452	7,766	18.3%	7,766	18.3%	4,353	11.6%	78.4%
Transfers and grants	50	7	14.6%	7	14.6%	-	-	(100.0%)
Other expenditure	39,337	9,452	24.0%	9,452	24.0%	6,458	12.6%	46.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1,443**	**84,950**		**84,950**		**38,196**		
Transfers recognised - capital	94,432	19,166	20.3%	19,166	20.3%	13,869	14.7%	38.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**95,875**	**104,115**		**104,115**		**52,065**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**95,875**	**104,115**		**104,115**		**52,065**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**95,875**	**104,115**		**104,115**		**52,065**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**95,875**	**104,115**		**104,115**		**52,065**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**100,176**	**18,492**	**18.5%**	**18,492**	**18.5%**	**20,894**	**21.9%**	**(11.5%)**
National Government	94,432	18,492	19.6%	18,492	19.6%	20,833	22.1%	(11.2%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**94,432**	**18,492**	**19.6%**	**18,492**	**19.6%**	**20,833**	**22.1%**	**(11.2%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	5,745	-	-	-	-	61	5.8%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**100,176**	**18,492**	**18.5%**	**18,492**	**18.5%**	**20,894**	**21.9%**	**(11.5%)**
Governance and Administration	**2,620**	**-**	**-**	**-**	**-**	**61**	**14.0%**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	2,620	-	-	-	-	61	14.0%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**19,716**	**612**	**3.1%**	**612**	**3.1%**	**-**	**-**	**(100.0%)**
Community & Social Services	7,591	612	8.1%	612	8.1%	-	-	(100.0%)
Sport And Recreation	11,840	-	-	-	-	-	-	-
Public Safety	285	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**31,840**	**3,657**	**11.5%**	**3,657**	**11.5%**	**6,857**	**16.1%**	**(46.7%)**
Planning and Development	1,438	-	-	-	-	87	3.5%	(100.0%)
Road Transport	30,327	3,657	12.1%	3,657	12.1%	6,770	16.9%	(46.0%)
Environmental Protection	75	-	-	-	-	-	-	-
Trading Services	**46,000**	**14,223**	**30.9%**	**14,223**	**30.9%**	**13,976**	**28.6%**	**1.8%**
Electricity	1,000	14,223	1,422.3%	14,223	1,422.3%	-	-	(100.0%)
Water	11,317	-	-	-	-	8,743	24.8%	(100.0%)
Waste Water Management	33,683	-	-	-	-	5,233	63.6%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**444,224**	**147,618**	**33.2%**	**147,618**	**33.2%**	**130,727**	**33.3%**	**12.9%**
Property rates, penalties and collection charges	37,968	15,522	40.9%	15,522	40.9%	12,828	41.0%	21.0%
Service charges	117,807	29,792	25.3%	29,792	25.3%	34,069	32.7%	(12.6%)
Other revenue	**16,174**	**1,653**	**10.2%**	**1,653**	**10.2%**	**3,994**	**19.1%**	**(58.6%)**
Government - operating	166,052	57,334	34.5%	57,334	34.5%	56,387	41.9%	1.7%
Government - capital	94,432	40,703	43.1%	40,703	43.1%	21,500	22.8%	89.3%
Interest	11,792	2,614	22.2%	2,614	22.2%	1,949	26.7%	34.1%
Dividends	-	-	-	-	-	-	-	-
Payments	**(365,237)**	**(96,455)**	**26.4%**	**(96,455)**	**26.4%**	**(70,151)**	**23.9%**	**37.5%**
Suppliers and employees	(359,772)	(96,420)	26.8%	(96,420)	26.8%	(68,921)	23.7%	39.9%
Finance charges	(5,414)	(28)	.5%	(28)	.5%	(1,230)	43.7%	(97.7%)
Transfers and grants	(50)	(7)	14.6%	(7)	14.6%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**78,988**	**51,163**	**64.8%**	**51,163**	**64.8%**	**60,576**	**61.4%**	**(15.5%)**
Cash Flow from Investing Activities								
Receipts	**62,019**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	62,019	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(100,176)**	**(18,492)**	**18.5%**	**(18,492)**	**18.5%**	**(25,163)**	**26.4%**	**(26.5%)**
Capital assets	(100,176)	(18,492)	18.5%	(18,492)	18.5%	(25,163)	26.4%	(26.5%)
Net Cash from/(used) Investing Activities	**(38,157)**	**(18,492)**	**48.5%**	**(18,492)**	**48.5%**	**(25,163)**	**26.4%**	**(26.5%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**(18)**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	(42)	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	23	-	(100.0%)
Payments	**(4,550)**	**(48)**	**1.1%**	**(48)**	**1.1%**	**(2,210)**	**46.1%**	**(97.8%)**
Repayment of borrowing	(4,550)	(48)	1.1%	(48)	1.1%	(2,210)	46.1%	(97.8%)
Net Cash from/(used) Financing Activities	**(4,550)**	**(48)**	**1.1%**	**(48)**	**1.1%**	**(2,228)**	**46.5%**	**(97.8%)**
Net Increase/(Decrease) in cash held	**36,281**	**32,623**	**89.9%**	**32,623**	**89.9%**	**33,185**	**(2,354.1%)**	**(1.7%)**
Cash/cash equivalents at the year begin:	2,606	11,063	424.5%	11,063	424.5%	3,841	242.2%	188.0%
Cash/cash equivalents at the year end:	**38,887**	**43,686**	**112.3%**	**43,686**	**112.3%**	**37,026**	**20,996.6%**	**18.0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	776	11.0%	485	6.9%	270	3.8%	5,524	78.3%	7,054	6.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	295	22.1%	146	10.9%	105	7.8%	790	59.1%	1,336	1.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	706	9.7%	784	10.8%	400	5.5%	5,380	74.0%	7,271	6.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	563	3.6%	455	2.9%	444	2.8%	14,379	90.8%	15,840	14.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	925	22.8%	410	10.1%	262	6.5%	2,461	60.6%	4,058	3.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1,827	3.2%	1,009	1.8%	18,368	32.6%	35,067	62.3%	56,272	49.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2,385	11.0%	1,006	4.6%	231	1.1%	18,047	83.3%	21,669	19.1%	-	-	-	-
Total By Income Source	**7,477**	**6.6%**	**4,295**	**3.8%**	**20,080**	**17.7%**	**81,648**	**71.9%**	**113,500**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	880	5.9%	430	2.9%	151	1.0%	13,514	90.2%	14,975	13.2%	-	-	-	-
Commercial	3,234	18.9%	1,545	9.1%	3,448	20.2%	8,843	51.8%	17,070	15.0%	-	-	-	-
Households	3,072	4.4%	2,067	3.0%	9,944	14.2%	54,730	78.4%	69,812	61.5%	-	-	-	-
Other	291	2.5%	253	2.2%	6,538	56.2%	4,562	39.2%	11,643	10.3%	-	-	-	-
Total By Customer Group	**7,477**	**6.6%**	**4,295**	**3.8%**	**20,080**	**17.7%**	**81,648**	**71.9%**	**113,500**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	40,314	100.0%	40,314	76.6%
Bulk Water	-	-	-	-	4,468	80.4%	1,092	19.6%	5,559	10.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	204	3.0%	-	-	2,307	34.0%	4,279	63.0%	6,789	12.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**204**	**.4%**	**-**	**-**	**6,774**	**12.9%**	**45,685**	**86.7%**	**52,663**	**100.0%**

Contact Details

Municipal Manager	Mr Martin Tsatsimpe	053 712 9333
Financial Manager	Mr Kagiso Bophelo Noke	053 712 9370

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GAMAGARA (NC453)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**381,081**	**-**	**-**	**-**	**-**	**2,815,655**	**781.3%**	**(100.0%)**
Property rates	55,188	-	-	-	-	119,430	205.6%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	131,156	-	-	-	-	218,756	160.3%	(100.0%)
Service charges - water revenue	69,925	-	-	-	-	2,250,290	3,276.8%	(100.0%)
Service charges - sanitation revenue	35,333	-	-	-	-	212,411	612.4%	(100.0%)
Service charges - refuse revenue	25,061	-	-	-	-	10,687	40.7%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	466	-	-	-	-	272	62.1%	(100.0%)
Interest earned - external investments	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	215	-	-	-	-	62	19.2%	(100.0%)
Licences and permits	310	-	-	-	-	3,528	1,175.9%	(100.0%)
Agency services	2,136	-	-	-	-	-	-	-
Transfers recognised - operational	37,069	-	-	-	-	-	-	-
Other own revenue	4,223	-	-	-	-	219	8.8%	(100.0%)
Gains on disposal of PPE	20,000	-	-	-	-	-	-	-
Operating Expenditure	**495,955**	**-**	**-**	**-**	**-**	**44,100**	**9.6%**	**(100.0%)**
Employee related costs	151,434	-	-	-	-	28,213	20.4%	(100.0%)
Remuneration of councillors	4,780	-	-	-	-	1,086	24.4%	(100.0%)
Debt impairment	13,884	-	-	-	-	-	-	-
Depreciation and asset impairment	54,060	-	-	-	-	-	-	-
Finance charges	3,085	-	-	-	-	-	-	-
Bulk purchases	138,258	-	-	-	-	2,130	1.6%	(100.0%)
Other Materials	13,939	-	-	-	-	647	6.0%	(100.0%)
Contracted services	45,536	-	-	-	-	9,927	23.5%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	70,978	-	-	-	-	2,096	3.7%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(114,873)**	**-**		**-**		**2,771,556**		
Transfers recognised - capital	75,482	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(39,391)**	**-**		**-**		**2,771,556**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(39,391)**	**-**		**-**		**2,771,556**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(39,391)**	**-**		**-**		**2,771,556**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(39,391)**	**-**		**-**		**2,771,556**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**75,482**	**10,316**	**13.7%**	**10,316**	**13.7%**	**12,623**	**6.1%**	**(18.3%)**
National Government	74,570	10,316	13.8%	10,316	13.8%	6,750	8.6%	52.8%
Provincial Government	912	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**75,482**	**10,316**	**13.7%**	**10,316**	**13.7%**	**6,750**	**8.5%**	**52.8%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	4,824	7.9%	(100.0%)
Public contributions and donations	-	-	-	-	-	1,048	1.6%	(100.0%)
Capital Expenditure Standard Classification	**75,482**	**10,316**	**13.7%**	**10,316**	**13.7%**	**12,623**	**6.1%**	**(18.3%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**1,048**	**16.7%**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	1,048	-	(100.0%)
Community and Public Safety	**2,147**	**15**	**.7%**	**15**	**.7%**	**29**	**.7%**	**(46.9%)**
Community & Social Services	912	15	1.7%	15	1.7%	29	2.2%	(46.9%)
Sport And Recreation	1,235	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**73,335**	**10,301**	**14.0%**	**10,301**	**14.0%**	**11,545**	**5.9%**	**(10.8%)**
Electricity	18,035	8,391	46.5%	8,391	46.5%	-	-	(100.0%)
Water	41,587	1,910	4.6%	1,910	4.6%	4,512	6.1%	(57.7%)
Waste Water Management	13,713	-	-	-	-	7,034	20.0%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**436,563**	**-**	**-**	**-**	**-**	**92,533**	**16.5%**	**(100.0%)**
Property rates, penalties and collection charges	55,188	-	-	-	-	12,132	18.1%	(100.0%)
Service charges	261,475	-	-	-	-	43,083	10.5%	(100.0%)
Other revenue	**7,350**	**-**	**-**	**-**	**-**	-	-	-
Government - operating	37,069	-	-	-	-	13,890	45.3%	(100.0%)
Government - capital	75,482	-	-	-	-	23,428	47.9%	(100.0%)
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(470,011)**	**-**	**-**	**-**	**-**	**(78,692)**	**19.0%**	**(100.0%)**
Suppliers and employees	(466,926)	-	-	-	-	(78,692)	20.3%	(100.0%)
Finance charges	(3,085)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(33,447)**	**-**	**-**	**-**	**-**	**13,841**	**9.4%**	**(100.0%)**
Cash Flow from Investing Activities								
Receipts	**119,142**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	20,000	-	-	-	-	-	-	-
Decrease in non-current debtors	99,142	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(75,482)**	**-**	**-**	**-**	**-**	**(12,311)**	**8.7%**	**(100.0%)**
Capital assets	(75,482)	-	-	-	-	(12,311)	8.7%	(100.0%)
Net Cash from/(used) Investing Activities	**43,660**	**-**	**-**	**-**	**-**	**(12,311)**	**8.7%**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(12,094)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(12,094)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(12,094)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(1,881)**	**-**	**-**	**-**	**-**	**1,531**	**117.8%**	**(100.0%)**
Cash/cash equivalents at the year begin:	4,084	-	-	-	-	2,933	71.8%	(100.0%)
Cash/cash equivalents at the year end:	**2,202**	**-**	**-**	**-**	**-**	**4,464**	**82.9%**	**(100.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr KJ Leserwane	053 723 6000
Financial Manager	Mr Ndabaithetwa Moses Grond	053 723 6000

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: JOHN TAOLO GAETSEWE (DC45)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**100,409**	**39,659**	**39.5%**	**39,659**	**39.5%**	**31,303**	**38.0%**	**26.7%**
Property rates	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	216	20	9.4%	20	9.4%	22	21.1%	(8.9%)
Interest earned - external investments	252	361	143.4%	361	143.4%	159	78.3%	127.3%
Interest earned - outstanding debtors	-	164	-	164	-	192	-	(14.7%)
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	94,024	38,804	41.3%	38,804	41.3%	30,618	38.1%	26.7%
Other own revenue	5,918	317	5.4%	317	5.4%	312	17.5%	1.7%
Gains on disposal of PPE	-	(7)	-	(7)	-	-	-	(100.0%)
Operating Expenditure	**99,639**	**20,229**	**20.3%**	**20,229**	**20.3%**	**18,396**	**22.6%**	**10.0%**
Employee related costs	61,935	13,507	21.8%	13,507	21.8%	12,753	22.8%	5.9%
Remuneration of councillors	4,145	1,048	25.3%	1,048	25.3%	1,060	28.4%	(1.1%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2,954	204	6.9%	204	6.9%	762	82.2%	(73.3%)
Finance charges	-	-	-	-	-	0	.1%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	2,376	56	2.4%	56	2.4%	-	-	(100.0%)
Contracted services	10,922	2,371	21.7%	2,371	21.7%	499	6.8%	375.1%
Transfers and grants	200	-	-	-	-	(206)	(51.5%)	(100.0%)
Other expenditure	17,107	3,043	17.8%	3,043	17.8%	3,527	31.6%	(13.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**770**	**19,431**		**19,431**		**12,907**		
Transfers recognised - capital	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**770**	**19,431**		**19,431**		**12,907**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**770**	**19,431**		**19,431**		**12,907**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**770**	**19,431**		**19,431**		**12,907**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**770**	**19,431**		**19,431**		**12,907**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**770**	**149**	**19.3%**	**149**	**19.3%**	**-**	**-**	**(100.0%)**
National Government	700	2	.2%	2	.2%	-	-	(100.0%)
Provincial Government	70	147	210.0%	147	210.0%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**770**	**149**	**19.3%**	**149**	**19.3%**	**-**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**770**	**149**	**19.3%**	**149**	**19.3%**	**-**	**-**	**(100.0%)**
Governance and Administration	**508**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	75	-	-	-	-	-	-	-
Budget & Treasury Office	433	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**70**	**147**	**210.0%**	**147**	**210.0%**	**-**	**-**	**(100.0%)**
Community & Social Services	70	147	210.0%	147	210.0%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**135**	**2**	**1.2%**	**2**	**1.2%**	**-**	**-**	**(100.0%)**
Planning and Development	135	2	1.2%	2	1.2%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**57**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**100,409**	**55,092**	**54.9%**	**55,092**	**54.9%**	**36,985**	**44.9%**	**49.0%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	**6,133**	**15,413**	**251.3%**	**15,413**	**251.3%**	**2,502**	**132.1%**	**516.1%**
Government - operating	94,024	39,660	42.2%	39,660	42.2%	34,445	43.4%	15.1%
Government - capital	-	-	-	-	-	-	-	-
Interest	252	19	7.5%	19	7.5%	38	18.7%	(50.1%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(97,831)**	**(26,671)**	**27.3%**	**(26,671)**	**27.3%**	**(28,114)**	**34.9%**	**(5.1%)**
Suppliers and employees	(97,631)	(26,473)	27.1%	(26,473)	27.1%	(28,114)	35.1%	(5.8%)
Finance charges	-	(198)	-	(198)	-	-	-	(100.0%)
Transfers and grants	(200)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**2,578**	**28,421**	**1,102.5%**	**28,421**	**1,102.5%**	**8,870**	**473.8%**	**220.4%**
Cash Flow from Investing Activities								
Receipts	**-**	**(28,138)**	**-**	**(28,138)**	**-**	**4,251**	**-**	**(761.9%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(28,138)	-	(28,138)	-	4,251	-	(761.9%)
Payments	**(770)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(770)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(770)**	**(28,138)**	**3,654.3%**	**(28,138)**	**3,654.3%**	**4,251**	**(449.4%)**	**(761.9%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**(198)**	**-**	**(100.0%)**
Repayment of borrowing	-	-	-	-	-	(198)	-	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**(198)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**1,808**	**283**	**15.7%**	**283**	**15.7%**	**12,924**	**1,395.3%**	**(97.8%)**
Cash/cash equivalents at the year begin:	219	97	44.5%	97	44.5%	148	16.0%	(34.1%)
Cash/cash equivalents at the year end:	**2,027**	**380**	**18.8%**	**380**	**18.8%**	**13,072**	**706.9%**	**(97.1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	92	.7%	793	6.4%	250	2.0%	11,211	90.8%	12,348	100.0%	-	-	-	-
Total By Income Source	**92**	**.7%**	**793**	**6.4%**	**250**	**2.0%**	**11,211**	**90.8%**	**12,348**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	71	.7%	771	7.0%	231	2.1%	9,901	90.2%	10,975	88.9%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	21	1.5%	22	1.6%	19	1.4%	1,310	95.5%	1,373	11.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**92**	**.7%**	**793**	**6.4%**	**250**	**2.0%**	**11,211**	**90.8%**	**12,348**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8	1.4%	317	55.7%	55	9.7%	189	33.2%	569	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**8**	**1.4%**	**317**	**55.7%**	**55**	**9.7%**	**189**	**33.2%**	**569**	**100.0%**

Contact Details

Municipal Manager	Mr D H Molaole	053 712 8731
Financial Manager	Mrs Moroane GP	053 712 8770

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RICHTERSVELD (NC061)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**69,925**	**26,551**	**38.0%**	**26,551**	**38.0%**	**25,387**	**38.4%**	**4.6%**
Property rates	13,682	10,990	80.3%	10,990	80.3%	11,016	93.6%	(.2%)
Property rates - penalties and collection charges	-	946	-	946	-	-	-	(100.0%)
Service charges - electricity revenue	12,613	3,273	26.0%	3,273	26.0%	3,199	27.1%	2.3%
Service charges - water revenue	8,129	1,436	17.7%	1,436	17.7%	1,769	22.9%	(18.8%)
Service charges - sanitation revenue	4,095	1,032	25.2%	1,032	25.2%	1,537	39.5%	(32.9%)
Service charges - refuse revenue	4,868	863	17.7%	863	17.7%	1,201	26.0%	(28.1%)
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1,517	482	31.8%	482	31.8%	290	20.2%	66.3%
Interest earned - external investments	455	27	5.8%	27	5.8%	-	-	(100.0%)
Interest earned - outstanding debtors	2,059	889	43.2%	889	43.2%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	20	9	46.2%	9	46.2%	-	-	(100.0%)
Licences and permits	101	1	.8%	1	.8%	0	.1%	1,444.0%
Agency services	401	31	7.7%	31	7.7%	40	10.7%	(23.5%)
Transfers recognised - operational	19,071	6,425	33.7%	6,425	33.7%	6,182	34.1%	3.9%
Other own revenue	2,914	148	5.1%	148	5.1%	153	5.5%	(3.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**70,624**	**14,550**	**20.6%**	**14,550**	**20.6%**	**11,358**	**17.4%**	**28.1%**
Employee related costs	26,569	6,155	23.2%	6,155	23.2%	1,818	7.3%	238.5%
Remuneration of councillors	2,408	601	25.0%	601	25.0%	177	8.6%	240.6%
Debt impairment	8,981	-	-	-	-	932	43.9%	(100.0%)
Depreciation and asset impairment	5,985	-	-	-	-	(137)	(2.7%)	(100.0%)
Finance charges	1,118	-	-	-	-	-	-	-
Bulk purchases	14,567	4,134	28.4%	4,134	28.4%	4,131	30.4%	.1%
Other Materials	405	7	1.8%	7	1.8%	(24)	-	(130.6%)
Contracted services	3,276	641	19.6%	641	19.6%	1,233	20.7%	(48.0%)
Transfers and grants	-	1,024	-	1,024	-	1,022	-	.2%
Other expenditure	7,315	1,987	27.2%	1,987	27.2%	2,205	21.6%	(9.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(699)**	**12,001**		**12,001**		**14,030**		
Transfers recognised - capital	26,587	-	-	-	-	2,500	12.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**25,888**	**12,001**		**12,001**		**16,530**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**25,888**	**12,001**		**12,001**		**16,530**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**25,888**	**12,001**		**12,001**		**16,530**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**25,888**	**12,001**		**12,001**		**16,530**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**26,662**	**709**	**2.7%**	**709**	**2.7%**	**437**	**2.0%**	**62.3%**
National Government	26,287	684	2.6%	684	2.6%	339	1.7%	102.0%
Provincial Government	300	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**26,587**	**684**	**2.6%**	**684**	**2.6%**	**339**	**1.6%**	**102.0%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	75	25	33.7%	25	33.7%	98	7.8%	(74.4%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**26,662**	**709**	**2.7%**	**709**	**2.7%**	**437**	**2.0%**	**62.3%**
Governance and Administration	**72**	**24**	**33.1%**	**24**	**33.1%**	**92**	**7.3%**	**(73.9%)**
Executive & Council	48	10	20.6%	10	20.6%	-	-	(100.0%)
Budget & Treasury Office	24	14	58.1%	14	58.1%	14	1.3%	2.5%
Corporate Services	-	-	-	-	-	78	-	(100.0%)
Community and Public Safety	**3**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	3	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**74**	**-**	**74**	**-**	**173**	**11.7%**	**(57.1%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	74	-	74	-	173	11.7%	(57.1%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**26,587**	**611**	**2.3%**	**611**	**2.3%**	**172**	**.9%**	**254.4%**
Electricity	4,000	450	11.3%	450	11.3%	-	-	(100.0%)
Water	15,000	161	1.1%	161	1.1%	7	.1%	2,270.9%
Waste Water Management	7,487	-	-	-	-	166	2.7%	(100.0%)
Waste Management	100	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**87,531**	**28,498**	**32.6%**	**28,498**	**32.6%**	**30,100**	**42.5%**	**(5.3%)**
Property rates, penalties and collection charges	10,946	3,257	29.8%	3,257	29.8%	4,391	52.9%	(25.8%)
Service charges	24,131	5,225	21.7%	5,225	21.7%	5,039	25.1%	3.7%
Other revenue	**4,668**	**4,419**	**94.7%**	**4,419**	**94.7%**	**2,766**	**84.9%**	**59.7%**
Government - operating	19,071	8,667	45.4%	8,667	45.4%	7,824	43.2%	10.8%
Government - capital	26,587	6,929	26.1%	6,929	26.1%	10,079	48.7%	(31.3%)
Interest	2,128	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(55,845)**	**(21,326)**	**38.2%**	**(21,326)**	**38.2%**	**(29,446)**	**64.9%**	**(27.6%)**
Suppliers and employees	(55,845)	(21,132)	37.8%	(21,132)	37.8%	(29,186)	64.4%	(27.6%)
Finance charges	-	(71)	-	(71)	-	(16)	-	337.6%
Transfers and grants	-	(123)	-	(123)	-	(244)	-	(49.7%)
Net Cash from/(used) Operating Activities	**31,686**	**7,172**	**22.6%**	**7,172**	**22.6%**	**654**	**2.6%**	**997.2%**
Cash Flow from Investing Activities								
Receipts	**162**	**24**	**14.8%**	**24**	**14.8%**	**237**	**(146.1%)**	**(89.9%)**
Proceeds on disposal of PPE	-	24	-	24	-	237	-	(89.9%)
Decrease in non-current debtors	162	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(26,662)**	**(5,804)**	**21.8%**	**(5,804)**	**21.8%**	**(475)**	**2.2%**	**1,122.0%**
Capital assets	(26,662)	(5,804)	21.8%	(5,804)	21.8%	(475)	2.2%	1,122.0%
Net Cash from/(used) Investing Activities	**(26,500)**	**(5,780)**	**21.8%**	**(5,780)**	**21.8%**	**(238)**	**1.1%**	**2,327.1%**
Cash Flow from Financing Activities								
Receipts	**(65)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(65)	-	-	-	-	-	-	-
Payments	**(703)**	**(438)**	**62.3%**	**(438)**	**62.3%**	**(437)**	**-**	**.2%**
Repayment of borrowing	(703)	(438)	62.3%	(438)	62.3%	(437)	-	.2%
Net Cash from/(used) Financing Activities	**(768)**	**(438)**	**57.0%**	**(438)**	**57.0%**	**(437)**	**(42.6%)**	**.2%**
Net Increase/(Decrease) in cash held	**4,419**	**954**	**21.6%**	**954**	**21.6%**	**(21)**	**(.5%)**	**(4,640.3%)**
Cash/cash equivalents at the year begin:	245	289	118.1%	289	118.1%	537	(26.1%)	(46.2%)
Cash/cash equivalents at the year end:	**4,664**	**1,244**	**26.7%**	**1,244**	**26.7%**	**516**	**22.1%**	**140.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	592	2.9%	472	2.3%	397	2.0%	18,875	92.8%	20,336	24.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	728	15.8%	312	6.8%	158	3.4%	3,400	73.9%	4,598	5.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	256	.9%	5,703	20.6%	300	1.1%	21,446	77.4%	27,705	33.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	437	4.0%	258	2.4%	222	2.0%	9,988	91.6%	10,905	13.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	408	3.4%	257	2.1%	235	1.9%	11,147	92.5%	12,047	14.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(1)	(60.9%)	-	-	-	-	3	160.9%	2	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(13)	(.2%)	71	.9%	54	.7%	7,662	98.6%	7,773	9.3%	-	-	-	-
Total By Income Source	**2,407**	**2.9%**	**7,074**	**8.5%**	**1,366**	**1.6%**	**72,520**	**87.0%**	**83,367**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	330	18.1%	48	2.6%	24	1.3%	1,423	78.0%	1,826	2.2%	-	-	-	-
Commercial	1,150	30.1%	79	2.1%	57	1.5%	2,531	66.3%	3,818	4.6%	-	-	-	-
Households	5,436	7.9%	709	1.0%	618	.9%	62,417	90.2%	69,181	83.0%	-	-	-	-
Other	(4,510)	(52.8%)	6,237	73.0%	667	7.8%	6,149	72.0%	8,543	10.2%	-	-	-	-
Total By Customer Group	**2,407**	**2.9%**	**7,074**	**8.5%**	**1,366**	**1.6%**	**72,520**	**87.0%**	**83,367**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1,595	33.4%	1,635	34.3%	1,543	32.3%	-	-	4,774	60.4%
Bulk Water	81	100.0%	-	-	-	-	-	-	81	1.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	113	5.9%	342	17.8%	3	.1%	1,466	76.2%	1,924	24.4%
Auditor-General	72	100.0%	-	-	-	-	-	-	72	.9%
Other	35	3.3%	13	1.3%	-	-	1,001	95.4%	1,049	13.3%
Total	**1,897**	**24.0%**	**1,991**	**25.2%**	**1,546**	**19.6%**	**2,467**	**31.2%**	**7,901**	**100.0%**

Contact Details

Municipal Manager	Ms Michelle Basson	027 851 1114
Financial Manager	Ms Michelle Basson	027 851 1114

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: NAMA KHOI (NC062)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**258,637**	**108,738**	**42.0%**	**108,738**	**42.0%**	**103,506**	**44.5%**	**5.1%**
Property rates	49,087	47,408	96.6%	47,408	96.6%	44,727	101.4%	6.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	82,720	20,103	24.3%	20,103	24.3%	20,439	26.0%	(1.6%)
Service charges - water revenue	33,053	7,419	22.4%	7,419	22.4%	7,115	25.2%	4.3%
Service charges - sanitation revenue	11,005	3,921	35.6%	3,921	35.6%	3,699	34.6%	6.0%
Service charges - refuse revenue	13,532	4,961	36.7%	4,961	36.7%	4,604	36.2%	7.7%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1,268	376	29.6%	376	29.6%	352	21.2%	6.8%
Interest earned - external investments	2,184	356	16.3%	356	16.3%	256	18.8%	38.9%
Interest earned - outstanding debtors	1,903	2,342	123.1%	2,342	123.1%	1,954	140.7%	19.8%
Dividends received	-	-	-	-	-	-	-	-
Fines	5,281	13	.2%	13	.2%	2	-	574.7%
Licences and permits	1,438	398	27.7%	398	27.7%	422	30.9%	(5.8%)
Agency services	1,156	58	5.0%	58	5.0%	273	24.8%	(78.7%)
Transfers recognised - operational	47,927	20,764	43.3%	20,764	43.3%	19,231	43.3%	8.0%
Other own revenue	1,083	620	57.2%	620	57.2%	432	23.8%	43.4%
Gains on disposal of PPE	7,000	-	-	-	-	-	-	-
Operating Expenditure	**324,960**	**51,856**	**16.0%**	**51,856**	**16.0%**	**53,785**	**18.5%**	**(3.6%)**
Employee related costs	87,600	20,472	23.4%	20,472	23.4%	19,672	23.7%	4.1%
Remuneration of councillors	5,792	1,548	26.7%	1,548	26.7%	1,296	24.1%	19.4%
Debt impairment	19,066	-	-	-	-	-	-	-
Depreciation and asset impairment	40,787	-	-	-	-	-	-	-
Finance charges	7,200	-	-	-	-	-	-	-
Bulk purchases	105,347	16,099	15.3%	16,099	15.3%	18,971	19.2%	(15.1%)
Other Materials	8,584	1,120	13.0%	1,120	13.0%	1,983	24.6%	(43.5%)
Contracted services	24,030	25	.1%	25	.1%	38	.2%	(34.3%)
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	26,553	12,592	47.4%	12,592	47.4%	11,825	60.3%	6.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(66,323)**	**56,882**		**56,882**		**49,721**		
Transfers recognised - capital	23,384	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(42,939)**	**56,882**		**56,882**		**49,721**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(42,939)**	**56,882**		**56,882**		**49,721**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(42,939)**	**56,882**		**56,882**		**49,721**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(42,939)**	**56,882**		**56,882**		**49,721**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**23,384**	**4,105**	**17.6%**	**4,105**	**17.6%**	**4,328**	**17.5%**	**(5.1%)**
National Government	23,384	4,105	17.6%	4,105	17.6%	4,328	17.5%	(5.1%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**23,384**	**4,105**	**17.6%**	**4,105**	**17.6%**	**4,328**	**17.5%**	**(5.1%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**23,384**	**4,105**	**17.6%**	**4,105**	**17.6%**	**4,328**	**17.5%**	**(5.1%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**3,902**	**403**	**10.3%**	**403**	**10.3%**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	3,902	403	10.3%	403	10.3%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**19,482**	**3,703**	**19.0%**	**3,703**	**19.0%**	**4,328**	**23.9%**	**(14.4%)**
Electricity	4,000	1,563	39.1%	1,563	39.1%	2,846	56.9%	(45.1%)
Water	7,250	390	5.4%	390	5.4%	177	3.5%	120.4%
Waste Water Management	8,232	1,750	21.3%	1,750	21.3%	1,305	16.1%	34.1%
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**255,954**	**86,802**	**33.9%**	**86,802**	**33.9%**	**85,436**	**34.8%**	**1.6%**
Property rates, penalties and collection charges	44,179	11,526	26.1%	11,526	26.1%	6,334	15.2%	82.0%
Service charges	126,465	32,485	25.7%	32,485	25.7%	29,959	23.8%	8.4%
Other revenue	**10,101**	**9,107**	**90.2%**	**9,107**	**90.2%**	**15,899**	**209.8%**	**(42.7%)**
Government - operating	47,927	21,091	44.0%	21,091	44.0%	19,231	43.3%	9.7%
Government - capital	23,384	10,200	43.6%	10,200	43.6%	11,933	48.2%	(14.5%)
Interest	3,899	2,394	61.4%	2,394	61.4%	2,080	152.8%	15.1%
Dividends	-	-	-	-	-	-	-	-
Payments	**(232,084)**	**(76,864)**	**33.1%**	**(76,864)**	**33.1%**	**(75,333)**	**34.0%**	**2.0%**
Suppliers and employees	(232,084)	(76,864)	33.1%	(76,864)	33.1%	(75,333)	34.1%	2.0%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**23,870**	**9,938**	**41.6%**	**9,938**	**41.6%**	**10,103**	**42.3%**	**(1.6%)**
Cash Flow from Investing Activities								
Receipts	**5,961**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	7,000	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(1,039)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(23,384)**	**(5,417)**	**23.2%**	**(5,417)**	**23.2%**	**(4,933)**	**19.9%**	**9.8%**
Capital assets	(23,384)	(5,417)	23.2%	(5,417)	23.2%	(4,933)	19.9%	9.8%
Net Cash from/(used) Investing Activities	**(17,423)**	**(5,417)**	**31.1%**	**(5,417)**	**31.1%**	**(4,933)**	**19.9%**	**9.8%**
Cash Flow from Financing Activities								
Receipts	**5**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5	-	-	-	-	-	-	-
Payments	**(244)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(244)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(239)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**6,208**	**4,521**	**72.8%**	**4,521**	**72.8%**	**5,170**	**(707.0%)**	**(12.6%)**
Cash/cash equivalents at the year begin:	10,708	1,115	10.4%	1,115	10.4%	3,346	70.7%	(66.7%)
Cash/cash equivalents at the year end:	**16,916**	**5,636**	**33.3%**	**5,636**	**33.3%**	**8,516**	**212.9%**	**(33.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1,778	4.5%	1,219	3.1%	683	1.7%	36,165	90.8%	39,845	25.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4,713	12.6%	1,270	3.4%	545	1.5%	30,872	82.5%	37,399	23.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7,268	19.1%	1,337	3.5%	720	1.9%	28,706	75.5%	38,031	24.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	917	8.2%	465	4.1%	234	2.1%	9,601	85.6%	11,216	7.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,283	5.5%	722	3.1%	421	1.8%	20,749	89.5%	23,175	14.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	153	1.9%	128	1.6%	83	1.0%	7,861	95.6%	8,226	5.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**16,111**	**10.2%**	**5,141**	**3.3%**	**2,686**	**1.7%**	**133,954**	**84.8%**	**157,892**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4,474	73.1%	353	5.8%	113	1.8%	1,181	19.3%	6,121	3.9%	-	-	-	-
Commercial	5,131	11.2%	1,555	3.4%	913	2.0%	38,246	83.4%	45,844	29.0%	-	-	-	-
Households	6,507	6.1%	3,232	3.1%	1,661	1.6%	94,527	89.2%	105,927	67.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**16,111**	**10.2%**	**5,141**	**3.3%**	**2,686**	**1.7%**	**133,954**	**84.8%**	**157,892**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	4,158	6.0%	(1,607)	(2.3%)	1,607	2.3%	64,731	94.0%	68,889	34.7%
Bulk Water	1,940	1.5%	5,098	4.1%	2,834	2.3%	115,397	92.1%	125,269	63.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(128)	(3.8%)	392	11.5%	283	8.3%	2,862	84.0%	3,408	1.7%
Auditor-General	483	64.1%	(264)	(35.1%)	(272)	(36.2%)	807	107.2%	753	.4%
Other	-	-	-	-	-	-	-	-	-	-
Total	**6,453**	**3.3%**	**3,618**	**1.8%**	**4,452**	**2.2%**	**183,797**	**92.7%**	**198,320**	**100.0%**

Contact Details

Municipal Manager	Ms Samantha Titus	027 718 8150
Financial Manager	Mr Heinri Cloete	027 718 8126

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAMIESBERG (NC064)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**54,362**	**24,311**	**44.7%**	**24,311**	**44.7%**	**9,655**	**18.5%**	**151.8%**
Property rates	8,382	8,373	99.9%	8,373	99.9%	-	-	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	8,707	2,169	24.9%	2,169	24.9%	1,366	18.0%	58.8%
Service charges - water revenue	4,774	928	19.4%	928	19.4%	800	21.5%	16.0%
Service charges - sanitation revenue	1,727	449	26.0%	449	26.0%	326	22.1%	38.0%
Service charges - refuse revenue	2,331	577	24.7%	577	24.7%	421	25.9%	37.2%
Service charges - other	-	-	-	-	-	40	-	(100.0%)
Rental of facilities and equipment	181	24	13.3%	24	13.3%	69	41.6%	(65.1%)
Interest earned - external investments	11	2	19.5%	2	19.5%	0	-	1,534.1%
Interest earned - outstanding debtors	4,093	972	23.7%	972	23.7%	417	9.9%	132.9%
Dividends received	-	-	-	-	-	-	-	-
Fines	2	0	15.6%	0	15.6%	0	31.1%	(4.5%)
Licences and permits	1	0	6.5%	0	6.5%	0	15.0%	(36.7%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	23,183	10,794	46.6%	10,794	46.6%	5,999	25.5%	79.9%
Other own revenue	969	23	2.4%	23	2.4%	216	25.2%	(89.4%)
Gains on disposal of PPE	-	-	-	-	-	1	2.8%	(100.0%)
Operating Expenditure	**62,287**	**6,497**	**10.4%**	**6,497**	**10.4%**	**6,821**	**10.8%**	**(4.8%)**
Employee related costs	22,517	3,720	16.5%	3,720	16.5%	3,874	15.5%	(4.0%)
Remuneration of councillors	2,597	402	15.5%	402	15.5%	400	16.7%	.7%
Debt impairment	4,343	-	-	-	-	-	-	-
Depreciation and asset impairment	8,923	201	2.3%	201	2.3%	-	-	(100.0%)
Finance charges	212	-	-	-	-	-	-	-
Bulk purchases	10,986	170	1.5%	170	1.5%	728	6.0%	(76.7%)
Other Materials	1,860	613	33.0%	613	33.0%	-	-	(100.0%)
Contracted services	3,225	921	28.6%	921	28.6%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	888	-	(100.0%)
Other expenditure	7,625	523	6.9%	523	6.9%	931	16.2%	(43.8%)
Loss on disposal of PPE	-	(54)	-	(54)	-	-	-	(100.0%)
Surplus/(Deficit)	**(7,926)**	**17,814**		**17,814**		**2,834**		
Transfers recognised - capital	20,145	4,950	24.6%	4,950	24.6%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**12,220**	**22,764**		**22,764**		**2,834**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**12,220**	**22,764**		**22,764**		**2,834**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**12,220**	**22,764**		**22,764**		**2,834**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**12,220**	**22,764**		**22,764**		**2,834**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**20,145**	**2,656**	**13.2%**	**2,656**	**13.2%**	**3,096**	**26.7%**	**(14.2%)**
National Government	19,567	2,656	13.6%	2,656	13.6%	2,538	21.9%	4.6%
Provincial Government	-	-	-	-	-	558	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**19,567**	**2,656**	**13.6%**	**2,656**	**13.6%**	**3,096**	**26.7%**	**(14.2%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	578	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**20,145**	**2,656**	**13.2%**	**2,656**	**13.2%**	**3,096**	**26.7%**	**(14.2%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**4,370**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	4,370	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	1,000	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**14,775**	**2,656**	**18.0%**	**2,656**	**18.0%**	**3,096**	**26.7%**	**(14.2%)**
Electricity	838	-	-	-	-	-	-	-
Water	13,937	2,656	19.1%	2,656	19.1%	3,096	26.7%	(14.2%)
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**68,166**	**-**	**-**	**-**	**-**	**35,461**	**66.9%**	**(100.0%)**
Property rates, penalties and collection charges	6,588	-	-	-	-	1,665	20.2%	(100.0%)
Service charges	14,434	-	-	-	-	3,629	23.8%	(100.0%)
Other revenue	**290**	**-**	**-**	**-**	**-**	**12,806**	**1,244.6%**	**(100.0%)**
Government - operating	23,183	-	-	-	-	11,377	48.4%	(100.0%)
Government - capital	19,567	-	-	-	-	5,982	-	(100.0%)
Interest	4,104	-	-	-	-	3	.1%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(41,940)**	**-**	**-**	**-**	**-**	**(35,267)**	**66.6%**	**(100.0%)**
Suppliers and employees	(41,728)	-	-	-	-	(32,830)	62.2%	(100.0%)
Finance charges	(212)	-	-	-	-	(23)	13.4%	(100.0%)
Transfers and grants	-	-	-	-	-	(2,414)	-	(100.0%)
Net Cash from/(used) Operating Activities	**26,226**	**-**	**-**	**-**	**-**	**194**	**381.0%**	**(100.0%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(19,567)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(19,567)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(19,567)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**6,659**	**-**	**-**	**-**	**-**	**194**	**381.0%**	**(100.0%)**
Cash/cash equivalents at the year begin:	1,917	-	-	-	-	352	-	(100.0%)
Cash/cash equivalents at the year end:	**8,576**	**-**	**-**	**-**	**-**	**546**	**1,071.2%**	**(100.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	387	2.0%	361	1.9%	333	1.7%	18,236	94.4%	19,317	23.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	290	4.5%	250	3.9%	292	4.5%	5,655	87.2%	6,488	7.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5,716	18.3%	363	1.2%	378	1.2%	24,730	79.3%	31,187	38.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	154	3.5%	139	3.2%	128	2.9%	3,984	90.5%	4,404	5.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	173	2.1%	163	2.0%	156	1.9%	7,627	93.9%	8,119	9.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	137	1.1%	126	1.0%	240	2.0%	11,785	95.9%	12,289	15.0%	-	-	-	-
Total By Income Source	**6,857**	**8.4%**	**1,403**	**1.7%**	**1,526**	**1.9%**	**72,017**	**88.0%**	**81,803**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1,686	39.9%	137	3.2%	132	3.1%	2,275	53.8%	4,231	5.2%	-	-	-	-
Commercial	468	7.1%	187	2.8%	228	3.4%	5,719	86.6%	6,602	8.1%	-	-	-	-
Households	1,749	3.7%	808	1.7%	785	1.7%	44,100	93.0%	47,442	58.0%	-	-	-	-
Other	2,954	12.6%	270	1.1%	383	1.6%	19,922	84.7%	23,529	28.8%	-	-	-	-
Total By Customer Group	**6,857**	**8.4%**	**1,403**	**1.7%**	**1,526**	**1.9%**	**72,017**	**88.0%**	**81,803**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1,748	16.2%	(7)	(.1%)	2,844	26.4%	6,175	57.4%	10,760	57.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	898	100.0%	-	-	-	-	-	-	898	4.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	266	100.0%	-	-	-	-	-	-	266	1.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	84	6.1%	742	54.2%	55	4.0%	489	35.7%	1,370	7.3%
Auditor-General	31	1.2%	23	.9%	22	.8%	2,568	97.2%	2,643	14.0%
Other	-	-	-	-	-	-	2,882	100.0%	2,882	15.3%
Total	**3,026**	**16.1%**	**758**	**4.0%**	**2,921**	**15.5%**	**12,114**	**64.4%**	**18,818**	**100.0%**

Contact Details

Municipal Manager	Mr Rufus Beukes	027 652 8012
Financial Manager	Ms Rose Cloete	027 652 8008

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: HANTAM (NC065)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**94,641**	**25,085**	**26.5%**	**25,085**	**26.5%**	**21,996**	**24.8%**	**14.0%**
Property rates	8,833	8,783	99.4%	8,783	99.4%	8,389	103.4%	4.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	28,527	6,591	23.1%	6,591	23.1%	7,022	26.3%	(6.1%)
Service charges - water revenue	11,063	7,105	64.2%	7,105	64.2%	2,557	25.5%	177.8%
Service charges - sanitation revenue	6,534	1,567	24.0%	1,567	24.0%	1,545	25.1%	1.4%
Service charges - refuse revenue	6,913	1,741	25.2%	1,741	25.2%	1,665	25.4%	4.6%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1,088	76	7.0%	76	7.0%	77	7.5%	(.8%)
Interest earned - external investments	-	226	-	226	-	302	-	(25.1%)
Interest earned - outstanding debtors	1,946	235	12.1%	235	12.1%	295	12.9%	(20.4%)
Dividends received	-	-	-	-	-	-	-	-
Fines	34	4	12.1%	4	12.1%	3	9.2%	36.4%
Licences and permits	-	155	-	155	-	3	302.4%	4,554.9%
Agency services	809	23	2.9%	23	2.9%	87	11.3%	(73.0%)
Transfers recognised - operational	27,213	(1,477)	(5.4%)	(1,477)	(5.4%)	-	-	(100.0%)
Other own revenue	1,680	56	3.3%	56	3.3%	51	3.0%	10.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**113,376**	**19,764**	**17.4%**	**19,764**	**17.4%**	**4,122**	**4.3%**	**379.5%**
Employee related costs	41,314	8,850	21.4%	8,850	21.4%	84	.2%	10,491.2%
Remuneration of councillors	3,255	758	23.3%	758	23.3%	-	-	(100.0%)
Debt impairment	12,981	-	-	-	-	-	-	-
Depreciation and asset impairment	8,042	-	-	-	-	-	-	-
Finance charges	2,186	-	-	-	-	-	-	-
Bulk purchases	24,211	7,172	29.6%	7,172	29.6%	1,684	7.6%	325.9%
Other Materials	2,178	561	25.8%	561	25.8%	239	17.2%	135.2%
Contracted services	9,132	1,319	14.4%	1,319	14.4%	1,171	10.6%	12.7%
Transfers and grants	158	-	-	-	-	4	1.6%	(100.0%)
Other expenditure	9,919	1,103	11.1%	1,103	11.1%	941	10.4%	17.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(18,736)**	**5,321**		**5,321**		**17,875**		
Transfers recognised - capital	61,837	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**43,101**	**5,321**		**5,321**		**17,875**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**43,101**	**5,321**		**5,321**		**17,875**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**43,101**	**5,321**		**5,321**		**17,875**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**43,101**	**5,321**		**5,321**		**17,875**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**62,203**	**5,110**	**8.2%**	**5,110**	**8.2%**	**28,256**	**37.4%**	**(81.9%)**
National Government	61,403	5,084	8.3%	5,084	8.3%	28,225	39.1%	(82.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**61,403**	**5,084**	**8.3%**	**5,084**	**8.3%**	**28,225**	**39.1%**	**(82.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	800	8	1.0%	8	1.0%	31	7.9%	(74.3%)
Public contributions and donations	-	18	-	18	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**62,203**	**5,110**	**8.2%**	**5,110**	**8.2%**	**28,256**	**37.4%**	**(81.9%)**
Governance and Administration	**365**	**26**	**7.2%**	**26**	**7.2%**	**31**	**.9%**	**(15.8%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	365	26	7.2%	26	7.2%	31	11.3%	(15.8%)
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**3,065**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	3,065	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2,549**	**410**	**16.1%**	**410**	**16.1%**	**1,571**	**48.8%**	**(73.9%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	2,549	410	16.1%	410	16.1%	1,571	48.8%	(73.9%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**56,224**	**4,674**	**8.3%**	**4,674**	**8.3%**	**26,654**	**43.0%**	**(82.5%)**
Electricity	25	-	-	-	-	-	-	-
Water	51,772	2,542	4.9%	2,542	4.9%	26,535	48.8%	(90.4%)
Waste Water Management	4,427	2,132	48.2%	2,132	48.2%	119	1.8%	1,686.2%
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**148,152**	**30,993**	**20.9%**	**30,993**	**20.9%**	**59,080**	**38.1%**	**(47.5%)**
Property rates, penalties and collection charges	7,066	1,632	23.1%	1,632	23.1%	2,012	26.2%	(18.9%)
Service charges	46,832	8,782	18.8%	8,782	18.8%	9,044	19.4%	(2.9%)
Other revenue	**3,485**	**1,633**	**46.9%**	**1,633**	**46.9%**	**210**	**6.0%**	**676.7%**
Government - operating	27,213	11,815	43.4%	11,815	43.4%	10,921	43.4%	8.2%
Government - capital	61,837	6,750	10.9%	6,750	10.9%	36,363	50.4%	(81.4%)
Interest	1,719	381	22.2%	381	22.2%	530	-	(28.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(81,128)**	**(31,311)**	**38.6%**	**(31,311)**	**38.6%**	**(48,554)**	**61.5%**	**(35.5%)**
Suppliers and employees	(81,128)	(31,311)	38.6%	(31,311)	38.6%	(48,549)	61.5%	(35.5%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	(4)	-	(100.0%)
Net Cash from/(used) Operating Activities	**67,024**	**(318)**	**(.5%)**	**(318)**	**(.5%)**	**10,526**	**13.8%**	**(103.0%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(62,203)**	**(4,447)**	**7.1%**	**(4,447)**	**7.1%**	**(24,790)**	**34.2%**	**(82.1%)**
Capital assets	(62,203)	(4,447)	7.1%	(4,447)	7.1%	(24,790)	34.2%	(82.1%)
Net Cash from/(used) Investing Activities	**(62,203)**	**(4,447)**	**7.1%**	**(4,447)**	**7.1%**	**(24,790)**	**34.2%**	**(82.1%)**
Cash Flow from Financing Activities								
Receipts	**60**	**19**	**31.6%**	**19**	**31.6%**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	60	19	31.6%	19	31.6%	-	-	(100.0%)
Payments	**(632)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(632)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(572)**	**19**	**(3.3%)**	**19**	**(3.3%)**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**4,249**	**(4,746)**	**(111.7%)**	**(4,746)**	**(111.7%)**	**(14,264)**	**(447.8%)**	**(66.7%)**
Cash/cash equivalents at the year begin:	18,530	754	4.1%	754	4.1%	1,683	206.5%	(55.2%)
Cash/cash equivalents at the year end:	**22,779**	**(3,992)**	**(17.5%)**	**(3,992)**	**(17.5%)**	**(12,581)**	**(314.5%)**	**(68.3%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1,164	11.0%	285	2.7%	252	2.4%	8,867	83.9%	10,568	23.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1,542	34.0%	186	4.1%	108	2.4%	2,698	59.5%	4,535	10.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2,088	15.2%	1,174	8.5%	194	1.4%	10,308	74.9%	13,764	30.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	637	12.2%	160	3.1%	139	2.7%	4,287	82.1%	5,224	11.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	642	8.0%	214	2.7%	179	2.2%	6,980	87.1%	8,014	17.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	206	6.8%	57	1.9%	38	1.3%	2,715	90.0%	3,017	6.7%	-	-	-	-
Total By Income Source	**6,280**	**13.9%**	**2,076**	**4.6%**	**910**	**2.0%**	**35,857**	**79.5%**	**45,121**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	641	20.8%	709	23.0%	79	2.6%	1,651	53.6%	3,080	6.8%	-	-	-	-
Commercial	1,137	38.6%	155	5.3%	70	2.4%	1,584	53.8%	2,946	6.5%	-	-	-	-
Households	4,437	11.6%	1,166	3.1%	732	1.9%	31,823	83.4%	38,158	84.6%	-	-	-	-
Other	64	6.9%	45	4.8%	29	3.1%	799	85.2%	937	2.1%	-	-	-	-
Total By Customer Group	**6,280**	**13.9%**	**2,076**	**4.6%**	**910**	**2.0%**	**35,857**	**79.5%**	**45,121**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	522	93.1%	39	6.9%	-	-	-	-	560	3.2%
Auditor-General	33	3.1%	25	2.3%	-	-	1,025	94.6%	1,083	6.3%
Other	-	-	-	-	-	-	15,684	100.0%	15,684	90.5%
Total	**555**	**3.2%**	**64**	**.4%**	**-**	**-**	**16,709**	**96.4%**	**17,327**	**100.0%**

Contact Details

Municipal Manager	Mr Jan I. Swartz	027 341 8500
Financial Manager	Mr Werner C Jonker	027 341 8516

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAROO HOOGLAND (NC066)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**54,230**	**30,339**	**55.9%**	**30,339**	**55.9%**	**20,927**	**35.4%**	**45.0%**
Property rates	6,574	12,527	190.6%	12,527	190.6%	5,402	86.6%	131.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	9,855	2,477	25.1%	2,477	25.1%	2,423	24.0%	2.2%
Service charges - water revenue	2,820	983	34.9%	983	34.9%	888	29.1%	10.7%
Service charges - sanitation revenue	2,667	991	37.2%	991	37.2%	893	29.1%	11.0%
Service charges - refuse revenue	2,098	804	38.3%	804	38.3%	743	32.1%	8.2%
Service charges - other	13	-	-	-	-	-	-	-
Rental of facilities and equipment	734	203	27.6%	203	27.6%	197	27.2%	2.7%
Interest earned - external investments	403	72	17.8%	72	17.8%	62	20.7%	15.4%
Interest earned - outstanding debtors	1,620	481	29.7%	481	29.7%	350	22.7%	37.4%
Dividends received	-	-	-	-	-	-	-	-
Fines	10	0	4.6%	0	4.6%	2	39.2%	(76.8%)
Licences and permits	-	6	-	6	-	4	-	50.7%
Agency services	294	60	20.4%	60	20.4%	35	-	70.4%
Transfers recognised - operational	23,918	11,550	48.3%	11,550	48.3%	9,645	32.4%	19.7%
Other own revenue	3,224	185	5.7%	185	5.7%	282	13.7%	(34.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**54,175**	**11,678**	**21.6%**	**11,678**	**21.6%**	**13,188**	**22.3%**	**(11.4%)**
Employee related costs	25,753	5,430	21.1%	5,430	21.1%	4,471	20.1%	21.4%
Remuneration of councillors	2,668	616	23.1%	616	23.1%	524	20.1%	17.5%
Debt impairment	2,468	-	-	-	-	-	-	-
Depreciation and asset impairment	400	-	-	-	-	-	-	-
Finance charges	231	31	13.5%	31	13.5%	101	19.6%	(69.0%)
Bulk purchases	8,113	1,792	22.1%	1,792	22.1%	1,808	22.6%	(.9%)
Other Materials	1,361	1,102	81.0%	1,102	81.0%	1,676	18.7%	(34.3%)
Contracted services	1,106	824	74.5%	824	74.5%	809	77.3%	1.8%
Transfers and grants	-	1,433	-	1,433	-	1,223	-	17.2%
Other expenditure	12,075	450	3.7%	450	3.7%	2,576	20.0%	(82.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**55**	**18,661**		**18,661**		**7,739**		
Transfers recognised - capital	44,020	7,772	17.7%	7,772	17.7%	5,450	66.9%	42.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	2,625	-	2,625	-	1,298	-	102.3%
Surplus/(Deficit) after capital transfers and contributions	**44,075**	**29,058**		**29,058**		**14,486**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**44,075**	**29,058**		**29,058**		**14,486**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**44,075**	**29,058**		**29,058**		**14,486**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**44,075**	**29,058**		**29,058**		**14,486**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**44,020**	**2,494**	**5.7%**	**2,494**	**5.7%**	**4,552**	**55.9%**	**(45.2%)**
National Government	17,020	2,494	14.7%	2,494	14.7%	4,552	55.9%	(45.2%)
Provincial Government	27,000	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**44,020**	**2,494**	**5.7%**	**2,494**	**5.7%**	**4,552**	**55.9%**	**(45.2%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**44,020**	**2,494**	**5.7%**	**2,494**	**5.7%**	**4,552**	**55.9%**	**(45.2%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**723**	**59.0%**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	723	59.0%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2,406**	**373**	**15.5%**	**373**	**15.5%**	**99**	**10.5%**	**275.6%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	2,406	373	15.5%	373	15.5%	99	10.5%	275.6%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**41,614**	**2,122**	**5.1%**	**2,122**	**5.1%**	**3,730**	**62.4%**	**(43.1%)**
Electricity	4,000	-	-	-	-	76	-	(100.0%)
Water	37,614	2,122	5.6%	2,122	5.6%	3,654	61.1%	(41.9%)
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**98,250**	**15,260**	**15.5%**	**15,260**	**15.5%**	**15,940**	**24.9%**	**(4.3%)**
Property rates, penalties and collection charges	6,574	861	13.1%	861	13.1%	1,429	25.5%	(39.8%)
Service charges	17,453	3,698	21.2%	3,698	21.2%	3,757	22.3%	(1.6%)
Other revenue	**4,262**	**450**	**10.5%**	**450**	**10.5%**	**518**	**22.6%**	**(13.1%)**
Government - operating	23,918	9,789	40.9%	9,789	40.9%	9,896	33.2%	(1.1%)
Government - capital	44,020	-	-	-	-	-	-	-
Interest	2,023	463	22.9%	463	22.9%	340	23.3%	36.1%
Dividends	-	-	-	-	-	-	-	-
Payments	**(51,308)**	**(6,670)**	**13.0%**	**(6,670)**	**13.0%**	**(9,327)**	**16.7%**	**(28.5%)**
Suppliers and employees	(51,076)	(6,600)	12.9%	(6,600)	12.9%	(9,248)	16.7%	(28.6%)
Finance charges	(231)	(28)	11.9%	(28)	11.9%	(31)	6.0%	(10.0%)
Transfers and grants	-	(43)	-	(43)	-	(48)	-	(10.7%)
Net Cash from/(used) Operating Activities	**46,943**	**8,589**	**18.3%**	**8,589**	**18.3%**	**6,613**	**80.8%**	**29.9%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(44,020)**	**(8,539)**	**19.4%**	**(8,539)**	**19.4%**	**(5,189)**	**63.7%**	**64.5%**
Capital assets	(44,020)	(8,539)	19.4%	(8,539)	19.4%	(5,189)	63.7%	64.5%
Net Cash from/(used) Investing Activities	**(44,020)**	**(8,539)**	**19.4%**	**(8,539)**	**19.4%**	**(5,189)**	**63.7%**	**64.5%**
Cash Flow from Financing Activities								
Receipts	**-**	**104**	**-**	**104**	**-**	**1**	**-**	**13,933.9%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	104	-	104	-	1	-	13,933.9%
Payments	**(279)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(279)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(279)**	**104**	**(37.4%)**	**104**	**(37.4%)**	**1**	**-**	**13,933.9%**
Net Increase/(Decrease) in cash held	**2,644**	**155**	**5.9%**	**155**	**5.9%**	**1,424**	**3,617.1%**	**(89.1%)**
Cash/cash equivalents at the year begin:	1,289	1,839	142.7%	1,839	142.7%	2,490	199.2%	(26.1%)
Cash/cash equivalents at the year end:	**3,933**	**1,994**	**50.7%**	**1,994**	**50.7%**	**3,914**	**303.6%**	**(49.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	179	3.2%	118	2.1%	189	3.4%	5,049	91.2%	5,535	18.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	913	50.6%	151	8.4%	23	1.3%	717	39.7%	1,804	5.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	979	18.8%	(138)	(2.6%)	(95)	(1.8%)	4,466	85.7%	5,212	16.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	219	4.1%	165	3.1%	138	2.6%	4,807	90.2%	5,329	17.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	123	2.4%	123	2.4%	119	2.3%	4,760	92.9%	5,125	16.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	60	15.1%	25	6.2%	4	1.1%	308	77.6%	397	1.3%	-	-	-	-
Interest on Arrear Debtor Accounts	533	10.1%	97	1.8%	80	1.5%	4,573	86.6%	5,283	17.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21	1.0%	11	.5%	25	1.1%	2,085	97.3%	2,142	6.9%	-	-	-	-
Total By Income Source	**3,027**	**9.8%**	**552**	**1.8%**	**483**	**1.6%**	**26,765**	**86.8%**	**30,827**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	445	27.6%	68	4.2%	52	3.3%	1,046	64.9%	1,611	5.2%	-	-	-	-
Commercial	479	32.1%	31	2.1%	(8)	(.5%)	988	66.3%	1,490	4.8%	-	-	-	-
Households	1,790	6.6%	490	1.8%	431	1.6%	24,374	90.0%	27,086	87.9%	-	-	-	-
Other	314	49.0%	(37)	(5.7%)	6	1.0%	357	55.7%	640	2.1%	-	-	-	-
Total By Customer Group	**3,027**	**9.8%**	**552**	**1.8%**	**483**	**1.6%**	**26,765**	**86.8%**	**30,827**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	9	100.0%	-	-	-	-	-	-	9	1.3%
Bulk Water	2	100.0%	-	-	-	-	-	-	2	.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	83	12.3%	-	-	-	-	597	87.7%	681	97.6%
Auditor-General	-	-	5	100.0%	-	-	-	-	5	.7%
Other	-	-	-	-	-	-	-	-	-	-
Total	**95**	**13.6%**	**5**	**.7%**	**-**	**-**	**597**	**85.7%**	**697**	**100.0%**

Contact Details

Municipal Manager	Mr JJ Fortuin	053 391 3003
Financial Manager	Mr Sarel J Myburgh	053 391 3003

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KHAI-MA (NC067)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**47,606**	**18,352**	**38.5%**	**18,352**	**38.5%**	**16,476**	**38.0%**	**11.4%**
Property rates	5,066	5,483	108.2%	5,483	108.2%	4,359	96.9%	25.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	9,016	2,129	23.6%	2,129	23.6%	1,891	21.7%	12.6%
Service charges - water revenue	6,584	1,307	19.9%	1,307	19.9%	1,505	24.1%	(13.1%)
Service charges - sanitation revenue	1,043	363	34.8%	363	34.8%	314	24.6%	15.6%
Service charges - refuse revenue	1,091	303	27.8%	303	27.8%	278	20.2%	8.9%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	187	32	17.1%	32	17.1%	45	28.7%	(29.3%)
Interest earned - external investments	200	14	6.9%	14	6.9%	170	85.1%	(91.9%)
Interest earned - outstanding debtors	1,996	871	43.6%	871	43.6%	723	51.1%	20.5%
Dividends received	-	-	-	-	-	-	-	-
Fines	42	27	63.4%	27	63.4%	0	1.2%	5,444.6%
Licences and permits	72	10	13.4%	10	13.4%	16	30.7%	(40.0%)
Agency services	179	-	-	-	-	-	-	-
Transfers recognised - operational	22,104	7,793	35.3%	7,793	35.3%	7,172	37.4%	8.7%
Other own revenue	27	21	78.3%	21	78.3%	3	12.9%	678.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**69,085**	**11,401**	**16.5%**	**11,401**	**16.5%**	**1,160**	**1.9%**	**883.2%**
Employee related costs	28,125	5,516	19.6%	5,516	19.6%	22	.1%	24,934.2%
Remuneration of councillors	3,241	592	18.3%	592	18.3%	15	.5%	3,934.0%
Debt impairment	4,996	-	-	-	-	-	-	-
Depreciation and asset impairment	3,008	-	-	-	-	-	-	-
Finance charges	1,533	367	24.0%	367	24.0%	1	.1%	28,853.4%
Bulk purchases	13,258	3,668	27.7%	3,668	27.7%	77	.7%	4,651.9%
Other Materials	5,271	-	-	-	-	6	-	(100.0%)
Contracted services	4,252	85	2.0%	85	2.0%	57	1.5%	50.2%
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	5,400	1,172	21.7%	1,172	21.7%	982	11.0%	19.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(21,479)**	**6,951**		**6,951**		**15,317**		
Transfers recognised - capital	27,356	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**5,877**	**6,951**		**6,951**		**15,317**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**5,877**	**6,951**		**6,951**		**15,317**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**5,877**	**6,951**		**6,951**		**15,317**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**5,877**	**6,951**		**6,951**		**15,317**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**27,506**	**1,812**	**6.6%**	**1,812**	**6.6%**	**109**	**.5%**	**1,562.1%**
National Government	18,356	1,811	9.9%	1,811	9.9%	109	.5%	1,561.6%
Provincial Government	9,000	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**27,356**	**1,811**	**6.6%**	**1,811**	**6.6%**	**109**	**.5%**	**1,561.6%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	150	1	.4%	1	.4%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**27,506**	**1,812**	**6.6%**	**1,812**	**6.6%**	**109**	**.5%**	**1,562.1%**
Governance and Administration	**150**	**1**	**.4%**	**1**	**.4%**	**-**	**-**	**(100.0%)**
Executive & Council	150	1	.4%	1	.4%	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**2,358**	**1,202**	**51.0%**	**1,202**	**51.0%**	**-**	**-**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	2,358	1,202	51.0%	1,202	51.0%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**109**	**10.9%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	109	10.9%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**24,998**	**610**	**2.4%**	**610**	**2.4%**	**-**	**-**	**(100.0%)**
Electricity	1,650	82	5.0%	82	5.0%	-	-	(100.0%)
Water	14,348	527	3.7%	527	3.7%	-	-	(100.0%)
Waste Water Management	9,000	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**69,701**	**13,143**	**18.9%**	**13,143**	**18.9%**	**21,742**	**33.1%**	**(39.5%)**
Property rates, penalties and collection charges	4,504	3,410	75.7%	3,410	75.7%	765	17.0%	345.7%
Service charges	13,549	2,545	18.8%	2,545	18.8%	2,618	13.7%	(2.8%)
Other revenue	**462**	**1,073**	**232.1%**	**1,073**	**232.1%**	**1,752**	**636.5%**	**(38.8%)**
Government - operating	22,104	2,220	10.0%	2,220	10.0%	8,731	45.5%	(74.6%)
Government - capital	27,356	3,856	14.1%	3,856	14.1%	7,663	34.3%	(49.7%)
Interest	1,725	39	2.3%	39	2.3%	213	106.3%	(81.6%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(43,205)**	**(14,306)**	**33.1%**	**(14,306)**	**33.1%**	**(12,574)**	**30.5%**	**13.8%**
Suppliers and employees	(43,205)	(14,306)	33.1%	(14,306)	33.1%	(12,574)	30.5%	13.8%
Finance charges	-	-	-	-	-	(0)	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**26,496**	**(1,163)**	**(4.4%)**	**(1,163)**	**(4.4%)**	**9,168**	**37.6%**	**(112.7%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(27,506)**	**(820)**	**3.0%**	**(820)**	**3.0%**	**-**	**-**	**(100.0%)**
Capital assets	(27,506)	(820)	3.0%	(820)	3.0%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(27,506)**	**(820)**	**3.0%**	**(820)**	**3.0%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**5**	**4**	**76.0%**	**4**	**76.0%**	**3**	**55.3%**	**15.4%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5	4	76.0%	4	76.0%	3	55.3%	15.4%
Payments	**(29)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(29)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(23)**	**4**	**(16.9%)**	**4**	**(16.9%)**	**3**	**(17.7%)**	**15.4%**
Net Increase/(Decrease) in cash held	**(1,033)**	**(1,979)**	**191.5%**	**(1,979)**	**191.5%**	**9,171**	**474.8%**	**(121.6%)**
Cash/cash equivalents at the year begin:	2,257	-	-	-	-	6,534	1,420.3%	(100.0%)
Cash/cash equivalents at the year end:	**1,223**	**(1,979)**	**(161.8%)**	**(1,979)**	**(161.8%)**	**15,705**	**656.7%**	**(112.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	902	3.3%	372	1.4%	379	1.4%	25,700	94.0%	27,353	49.9%	-	-	22,335	82.0%
Trade and Other Receivables from Exchange Transactions - Electricity	440	32.5%	70	5.2%	38	2.8%	808	59.6%	1,355	2.5%	-	-	7,251	535.0%
Receivables from Non-exchange Transactions - Property Rates	2,232	41.3%	52	1.0%	27	.5%	3,091	57.2%	5,403	9.9%	-	-	3,495	65.0%
Receivables from Exchange Transactions - Waste Water Management	216	7.0%	79	2.5%	71	2.3%	2,742	88.2%	3,108	5.7%	-	-	3,412	110.0%
Receivables from Exchange Transactions - Waste Management	196	6.7%	81	2.8%	72	2.5%	2,579	88.1%	2,928	5.3%	-	-	2,762	94.0%
Receivables from Exchange Transactions - Property Rental Debtors	7	4.9%	3	1.9%	44	29.3%	96	64.0%	151	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	593	6.7%	267	3.0%	277	3.1%	7,772	87.2%	8,907	16.3%	-	-	4,237	48.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	5,580	100.0%	5,580	10.2%	-	-	-	-
Total By Income Source	**4,587**	**8.4%**	**923**	**1.7%**	**907**	**1.7%**	**48,369**	**88.3%**	**54,786**	**100.0%**	**-**	**-**	**43,493**	**79.0%**
Debtors Age Analysis By Customer Group														
Organs of State	297	58.8%	39	7.8%	10	1.9%	159	31.4%	504	.9%	-	-	86	17.0%
Commercial	933	46.5%	61	3.1%	62	3.1%	948	47.3%	2,005	3.7%	-	-	9,283	463.0%
Households	3,357	6.4%	822	1.6%	835	1.6%	47,262	90.4%	52,276	95.4%	-	-	34,124	65.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**4,587**	**8.4%**	**923**	**1.7%**	**907**	**1.7%**	**48,369**	**88.3%**	**54,786**	**100.0%**	**-**	**-**	**43,493**	**79.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1,044	8.1%	1,149	8.9%	1,077	8.4%	9,624	74.6%	12,894	48.0%
Bulk Water	444	10.5%	480	11.4%	407	9.7%	2,881	68.4%	4,212	15.7%
PAYE deductions	307	100.0%	-	-	-	-	-	-	307	1.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	274	100.0%	-	-	-	-	-	-	274	1.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	149	53.2%	88	31.3%	43	15.5%	-	-	280	1.0%
Auditor-General	21	.8%	55	2.2%	157	6.3%	2,253	90.7%	2,485	9.2%
Other	3,628	56.4%	116	1.8%	200	3.1%	2,485	38.7%	6,429	23.9%
Total	**5,865**	**21.8%**	**1,888**	**7.0%**	**1,885**	**7.0%**	**17,243**	**64.1%**	**26,881**	**100.0%**

Contact Details

Municipal Manager	Mr O.J. Isaacs	054 933 1022
Financial Manager	Mr P. J. van der Merwe	054 933 1000

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: NAMAKWA (DC6)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**66,432**	**20,578**	**31.0%**	**20,578**	**31.0%**	**16,325**	**28.8%**	**26.1%**
Property rates	-	-		-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	938	288	30.7%	288	30.7%	63	6.8%	359.7%
Interest earned - external investments	3,020	97	3.2%	97	3.2%	32	1.4%	201.1%
Interest earned - outstanding debtors	60	21	35.0%	21	35.0%	17	27.9%	25.4%
Dividends received	-	-	-	-	-	-	-	-
Fines	5	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	9,002	-	-	-	-	-	-	-
Transfers recognised - operational	51,376	20,171	39.3%	20,171	39.3%	16,213	36.4%	24.4%
Other own revenue	2,032	-	-	-	-	-	-	-
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**70,048**	**13,933**	**19.9%**	**13,933**	**19.9%**	**4,322**	**6.6%**	**222.4%**
Employee related costs	38,312	8,684	22.7%	8,684	22.7%	187	.5%	4,540.0%
Remuneration of councillors	3,110	774	24.9%	774	24.9%	-	-	(100.0%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1,373	-	-	-	-	-	-	-
Finance charges	100	42	41.8%	42	41.8%	42	11.2%	(.7%)
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	558	34	6.0%	34	6.0%	81	-	(58.6%)
Contracted services	14,721	1,160	7.9%	1,160	7.9%	1,303	10.0%	(10.9%)
Transfers and grants	120	107	89.3%	107	89.3%	25	20.8%	328.8%
Other expenditure	11,753	3,132	26.7%	3,132	26.7%	2,684	24.6%	16.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(3,615)**	**6,645**		**6,645**		**12,003**		
Transfers recognised - capital	-	-	-	-	-	404	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(3,615)**	**6,645**		**6,645**		**12,407**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(3,615)**	**6,645**		**6,645**		**12,407**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(3,615)**	**6,645**		**6,645**		**12,407**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(3,615)**	**6,645**		**6,645**		**12,407**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**2,820**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	2,820	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**2,820**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Governance and Administration	**2,755**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	15	-	-	-	-	-	-	-
Budget & Treasury Office	2,740	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**65**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	65	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**66,373**	**37,915**	**57.1%**	**37,915**	**57.1%**	**26,481**	**47.3%**	**43.2%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	**11,917**	**14,273**	**119.8%**	**14,273**	**119.8%**	**6,710**	**72.7%**	**112.7%**
Government - operating	51,376	23,524	45.8%	23,524	45.8%	19,673	44.2%	19.6%
Government - capital	-	-	-	-	-	-	-	-
Interest	3,080	118	3.8%	118	3.8%	98	4.3%	21.2%
Dividends	-	-	-	-	-	-	-	-
Payments	**(69,383)**	**(34,803)**	**50.2%**	**(34,803)**	**50.2%**	**(26,177)**	**54.5%**	**33.0%**
Suppliers and employees	(69,263)	(34,686)	50.1%	(34,686)	50.1%	(26,177)	54.6%	32.5%
Finance charges	-	(28)	-	(28)	-	-	-	(100.0%)
Transfers and grants	(120)	(89)	74.5%	(89)	74.5%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**(3,010)**	**3,112**	**(103.4%)**	**3,112**	**(103.4%)**	**303**	**3.8%**	**926.1%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(2,820)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(2,820)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(2,820)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(14)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(14)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(14)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(5,844)**	**3,112**	**(53.2%)**	**3,112**	**(53.2%)**	**303**	**3.9%**	**926.1%**
Cash/cash equivalents at the year begin:	16,486	800	4.9%	800	4.9%	1,020	11.8%	(21.6%)
Cash/cash equivalents at the year end:	**10,642**	**3,912**	**36.8%**	**3,912**	**36.8%**	**1,324**	**8.0%**	**195.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6	2.1%	6	2.1%	9	2.9%	275	92.9%	296	23.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	120	12.5%	94	9.8%	73	7.6%	671	70.0%	959	76.4%	-	-	-	-
Total By Income Source	**126**	**10.1%**	**100**	**8.0%**	**82**	**6.5%**	**946**	**75.4%**	**1,254**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	67	15.1%	67	15.1%	61	13.7%	250	56.1%	445	35.5%	-	-	-	-
Commercial	30	4.1%	19	2.7%	13	1.8%	654	91.3%	716	57.1%	-	-	-	-
Households	30	31.9%	14	14.9%	7	7.9%	42	45.2%	93	7.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**126**	**10.1%**	**100**	**8.0%**	**82**	**6.5%**	**946**	**75.4%**	**1,254**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	11	100.0%	-	-	-	-	-	-	11	100.0%
Total	**11**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**11**	**100.0%**

Contact Details

Municipal Manager	Mr Christiaan Fortuin	027 712 8000
Financial Manager	Mr Rajiv Datadin	027 712 8021

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UBUNTU (NC071)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**109,400**	**17,137**	**15.7%**	**17,137**	**15.7%**	**31,839**	**28.1%**	**(46.2%)**
Property rates	5,694	9,223	162.0%	9,223	162.0%	-	-	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	11,727	3,301	28.2%	3,301	28.2%	3,240	18.9%	1.9%
Service charges - water revenue	6,330	1,385	21.9%	1,385	21.9%	16,482	224.5%	(91.6%)
Service charges - sanitation revenue	3,800	848	22.3%	848	22.3%	907	26.3%	(6.5%)
Service charges - refuse revenue	4,194	827	19.7%	827	19.7%	960	23.5%	(13.9%)
Service charges - other	-	(18)	-	(18)	-	0	.6%	(10,770.8%)
Rental of facilities and equipment	269	53	19.9%	53	19.9%	50	42.3%	7.4%
Interest earned - external investments	347	118	34.1%	118	34.1%	98	92.9%	20.4%
Interest earned - outstanding debtors	4,400	1,130	25.7%	1,130	25.7%	223	4.7%	407.4%
Dividends received	-	-	-	-	-	-	-	-
Fines	33,253	18	.1%	18	.1%	4	-	405.7%
Licences and permits	649	38	5.9%	38	5.9%	7	-	424.1%
Agency services	539	-	-	-	-	-	-	-
Transfers recognised - operational	37,795	31	.1%	31	.1%	-	-	(100.0%)
Other own revenue	403	181	45.0%	181	45.0%	9,869	143.9%	(98.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**184,537**	**20,693**	**11.2%**	**20,693**	**11.2%**	**20,304**	**18.4%**	**1.9%**
Employee related costs	35,829	7,775	21.7%	7,775	21.7%	7,025	18.2%	10.7%
Remuneration of councillors	2,231	627	28.1%	627	28.1%	512	25.6%	22.5%
Debt impairment	39,027	-	-	-	-	-	-	-
Depreciation and asset impairment	51,473	-	-	-	-	-	-	-
Finance charges	836	1,465	175.2%	1,465	175.2%	382	32.8%	283.9%
Bulk purchases	19,123	8,214	43.0%	8,214	43.0%	8,668	56.9%	(5.2%)
Other Materials	1,142	142	12.4%	142	12.4%	59	1.6%	140.2%
Contracted services	942	79	8.4%	79	8.4%	101	15.5%	(22.1%)
Transfers and grants	20,906	-	-	-	-	-	-	-
Other expenditure	13,028	2,391	18.4%	2,391	18.4%	3,558	19.0%	(32.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(75,137)**	**(3,556)**		**(3,556)**		**11,535**		
Transfers recognised - capital	14,862	6	-	6	-	6,350	42.2%	(99.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(60,275)**	**(3,550)**		**(3,550)**		**17,885**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(60,275)**	**(3,550)**		**(3,550)**		**17,885**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(60,275)**	**(3,550)**		**(3,550)**		**17,885**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(60,275)**	**(3,550)**		**(3,550)**		**17,885**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**14,862**	**1,570**	**10.6%**	**1,570**	**10.6%**	**4,033**	**26.8%**	**(61.1%)**
National Government	14,862	1,395	9.4%	1,395	9.4%	4,033	26.8%	(65.4%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**14,862**	**1,395**	**9.4%**	**1,395**	**9.4%**	**4,033**	**26.8%**	**(65.4%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	175	-	175	-	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**14,862**	**1,570**	**10.6%**	**1,570**	**10.6%**	**4,033**	**26.8%**	**(61.1%)**
Governance and Administration	**-**	**72**	**-**	**72**	**-**	**-**	**-**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	72	-	72	-	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9,862**	**103**	**1.0%**	**103**	**1.0%**	**4,033**	**40.1%**	**(97.4%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	9,862	103	1.0%	103	1.0%	4,033	40.1%	(97.4%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**5,000**	**1,395**	**27.9%**	**1,395**	**27.9%**	**-**	**-**	**(100.0%)**
Electricity	1,000	-	-	-	-	-	-	-
Water	4,000	-	-	-	-	-	-	-
Waste Water Management	-	1,395	-	1,395	-	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**77,668**	**30,025**	**38.7%**	**30,025**	**38.7%**	**20,523**	**21.3%**	**46.3%**
Property rates, penalties and collection charges	2,278	2,298	100.9%	2,298	100.9%	710	16.3%	223.6%
Service charges	15,111	6,667	44.1%	6,667	44.1%	2,528	12.9%	163.7%
Other revenue	**6,515**	**5,500**	**84.4%**	**5,500**	**84.4%**	**17,002**	**83.9%**	**(67.7%)**
Government - operating	37,795	15,515	41.1%	15,515	41.1%	-	-	(100.0%)
Government - capital	13,862	-	-	-	-	-	-	-
Interest	2,107	44	2.1%	44	2.1%	282	5.8%	(84.3%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(67,674)**	**(25,612)**	**37.8%**	**(25,612)**	**37.8%**	**(41,338)**	**53.4%**	**(38.0%)**
Suppliers and employees	(66,837)	(25,612)	38.3%	(25,612)	38.3%	(21,887)	28.7%	17.0%
Finance charges	(836)	-	-	-	-	(382)	32.8%	(100.0%)
Transfers and grants	-	-	-	-	-	(19,070)	-	(100.0%)
Net Cash from/(used) Operating Activities	**9,994**	**4,413**	**44.2%**	**4,413**	**44.2%**	**(20,816)**	**(111.5%)**	**(121.2%)**
Cash Flow from Investing Activities								
Receipts	**4,314**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	4,314	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(13,862)**	**(1,772)**	**12.8%**	**(1,772)**	**12.8%**	**(4,033)**	**26.8%**	**(56.1%)**
Capital assets	(13,862)	(1,772)	12.8%	(1,772)	12.8%	(4,033)	26.8%	(56.1%)
Net Cash from/(used) Investing Activities	**(9,548)**	**(1,772)**	**18.6%**	**(1,772)**	**18.6%**	**(4,033)**	**26.8%**	**(56.1%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(73)**	**(52)**	**71.6%**	**(52)**	**71.6%**	**(52)**	**5.2%**	**-**
Repayment of borrowing	(73)	(52)	71.6%	(52)	71.6%	(52)	5.2%	-
Net Cash from/(used) Financing Activities	**(73)**	**(52)**	**71.6%**	**(52)**	**71.6%**	**(52)**	**5.2%**	**-**
Net Increase/(Decrease) in cash held	**373**	**2,589**	**694.0%**	**2,589**	**694.0%**	**(24,901)**	**(957.9%)**	**(110.4%)**
Cash/cash equivalents at the year begin:	2,529	5,174	204.6%	5,174	204.6%	3,456	131.3%	49.7%
Cash/cash equivalents at the year end:	**2,902**	**7,763**	**267.5%**	**7,763**	**267.5%**	**(21,445)**	**(409.9%)**	**(136.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	743	2.7%	462	1.7%	481	1.8%	25,574	93.8%	27,260	31.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	631	11.3%	423	7.6%	344	6.1%	4,204	75.0%	5,602	6.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2,841	14.4%	2,281	11.6%	337	1.7%	14,275	72.3%	19,735	23.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	464	3.2%	357	2.4%	339	2.3%	13,420	92.0%	14,580	17.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	477	2.8%	358	2.1%	343	2.0%	15,706	93.0%	16,884	19.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	15	1.3%	14	1.2%	14	1.2%	1,067	96.2%	1,110	1.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7	3.0%	5	2.1%	4	2.0%	207	92.9%	223	.3%	-	-	-	-
Total By Income Source	**5,178**	**6.1%**	**3,900**	**4.6%**	**1,862**	**2.2%**	**74,453**	**87.2%**	**85,393**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1,140	29.8%	202	5.3%	175	4.6%	2,303	60.3%	3,821	4.5%	-	-	-	-
Commercial	1,918	17.2%	2,246	20.2%	294	2.6%	6,662	59.9%	11,120	13.0%	-	-	-	-
Households	1,759	2.8%	1,261	2.0%	1,251	2.0%	59,117	93.3%	63,388	74.2%	-	-	-	-
Other	361	5.1%	191	2.7%	141	2.0%	6,371	90.2%	7,064	8.3%	-	-	-	-
Total By Customer Group	**5,178**	**6.1%**	**3,900**	**4.6%**	**1,862**	**2.2%**	**74,453**	**87.2%**	**85,393**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1,582	3.1%	-	-	4,571	9.1%	44,209	87.8%	50,362	74.4%
Bulk Water	131	10.9%	-	-	135	11.2%	938	77.9%	1,204	1.8%
PAYE deductions	334	11.7%	247	8.6%	-	-	2,283	79.7%	2,864	4.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	342	12.0%	312	10.9%	314	11.0%	1,890	66.1%	2,858	4.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2,002	36.3%	442	8.0%	163	3.0%	2,903	52.7%	5,509	8.1%
Auditor-General	576	15.5%	325	8.8%	-	-	2,808	75.7%	3,710	5.5%
Other	753	61.9%	464	38.1%	-	-	-	-	1,217	1.8%
Total	**5,721**	**8.4%**	**1,790**	**2.6%**	**5,183**	**7.7%**	**55,030**	**81.3%**	**67,724**	**100.0%**

Contact Details

Municipal Manager	Mr Thandazani Makhoba	053 621 0026
Financial Manager	Mr Romano Asperito Jacobs	053 621 0026

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UMSOBOMVU (NC072)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**142,330**	**-**	**-**	**-**	**-**	**41,652**	**31.5%**	**(100.0%)**
Property rates	10,447	-	-	-	-	3,866	41.7%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	33,818	-	-	-	-	7,162	20.8%	(100.0%)
Service charges - water revenue	13,617	-	-	-	-	4,836	37.6%	(100.0%)
Service charges - sanitation revenue	8,968	-	-	-	-	2,577	31.1%	(100.0%)
Service charges - refuse revenue	6,461	-	-	-	-	1,874	32.6%	(100.0%)
Service charges - other	-	-	-	-	-	(163)	-	(100.0%)
Rental of facilities and equipment	291	-	-	-	-	56	20.6%	(100.0%)
Interest earned - external investments	560	-	-	-	-	122	21.8%	(100.0%)
Interest earned - outstanding debtors	3,105	-	-	-	-	(9)	(.4%)	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	7,312	-	-	-	-	1,970	32.3%	(100.0%)
Licences and permits	2,516	-	-	-	-	724	31.7%	(100.0%)
Agency services	342	-	-	-	-	-	-	-
Transfers recognised - operational	49,275	-	-	-	-	18,466	41.1%	(100.0%)
Other own revenue	5,619	-	-	-	-	172	3.3%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**155,860**	**-**	**-**	**-**	**-**	**25,665**	**17.2%**	**(100.0%)**
Employee related costs	53,559	-	-	-	-	10,587	21.4%	(100.0%)
Remuneration of councillors	4,130	-	-	-	-	869	23.4%	(100.0%)
Debt impairment	11,388	-	-	-	-	-	-	-
Depreciation and asset impairment	25,827	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	27	10.6%	(100.0%)
Bulk purchases	21,948	-	-	-	-	6,041	25.8%	(100.0%)
Other Materials	-	-	-	-	-	-	-	-
Contracted services	1,191	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	37,797	-	-	-	-	8,140	23.8%	(100.0%)
Loss on disposal of PPE	20	-	-	-	-	-	-	-
Surplus/(Deficit)	**(13,530)**	**-**		**-**		**15,987**		
Transfers recognised - capital	23,781	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**10,251**	**-**		**-**		**15,987**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**10,251**	**-**		**-**		**15,987**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**10,251**	**-**		**-**		**15,987**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**10,251**	**-**		**-**		**15,987**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**25,657**	**-**	**-**	**-**	**-**	**6,486**	**31.2%**	**(100.0%)**
National Government	23,781	-	-	-	-	6,486	38.1%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**23,781**	**-**	**-**	**-**	**-**	**6,486**	**38.1%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1,877	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**25,657**	**-**	**-**	**-**	**-**	**6,486**	**31.2%**	**(100.0%)**
Governance and Administration	**1,535**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	1,485	-	-	-	-	-	-	-
Corporate Services	49	-	-	-	-	-	-	-
Community and Public Safety	**342**	**-**	**-**	**-**	**-**	**2,699**	**1,079.7%**	**(100.0%)**
Community & Social Services	133	-	-	-	-	-	-	-
Sport And Recreation	200	-	-	-	-	2,699	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	10	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**1,583**	**14.3%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	1,583	14.3%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**23,781**	**-**	**-**	**-**	**-**	**2,204**	**36.7%**	**(100.0%)**
Electricity	3,000	-	-	-	-	2,204	110.2%	(100.0%)
Water	10,000	-	-	-	-	-	-	-
Waste Water Management	10,781	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**146,108**	**-**	**-**	**-**	**-**	**55,222**	**41.1%**	**(100.0%)**
Property rates, penalties and collection charges	8,357	-	-	-	-	1,216	13.1%	(100.0%)
Service charges	47,392	-	-	-	-	7,849	16.8%	(100.0%)
Other revenue	**14,507**	**-**	**-**	**-**	**-**	**20,120**	**142.5%**	**(100.0%)**
Government - operating	49,275	-	-	-	-	18,466	41.1%	(100.0%)
Government - capital	23,781	-	-	-	-	7,450	43.7%	(100.0%)
Interest	2,796	-	-	-	-	122	5.8%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(115,741)**	**-**	**-**	**-**	**-**	**(47,358)**	**42.7%**	**(100.0%)**
Suppliers and employees	(115,741)	-	-	-	-	(45,976)	41.5%	(100.0%)
Finance charges	-	-	-	-	-	(27)	10.6%	(100.0%)
Transfers and grants	-	-	-	-	-	(1,354)	-	(100.0%)
Net Cash from/(used) Operating Activities	**30,367**	**-**	**-**	**-**	**-**	**7,864**	**33.6%**	**(100.0%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(25,657)**	**-**	**-**	**-**	**-**	**(6,459)**	**31.1%**	**(100.0%)**
Capital assets	(25,657)	-	-	-	-	(6,459)	31.1%	(100.0%)
Net Cash from/(used) Investing Activities	**(25,657)**	**-**	**-**	**-**	**-**	**(6,459)**	**31.1%**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**140**	**-**	**-**	**-**	**-**	**17**	**10.2%**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	140	-	-	-	-	17	10.2%	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**(295)**	**30.1%**	**(100.0%)**
Repayment of borrowing	-	-	-	-	-	(295)	30.1%	(100.0%)
Net Cash from/(used) Financing Activities	**140**	**-**	**-**	**-**	**-**	**(277)**	**34.3%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**4,849**	**-**	**-**	**-**	**-**	**1,128**	**63.0%**	**(100.0%)**
Cash/cash equivalents at the year begin:	17,091	-	-	-	-	17,114	60.8%	(100.0%)
Cash/cash equivalents at the year end:	**21,940**	**-**	**-**	**-**	**-**	**18,242**	**60.9%**	**(100.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Amos China Mpela	051 753 0777
Financial Manager	Mr Dionne Timotheus Visagie	051 753 0777

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: EMTHANJENI (NC073)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**234,944**	**73,767**	**31.4%**	**73,767**	**31.4%**	**66,249**	**29.4%**	**11.3%**
Property rates	29,289	20,909	71.4%	20,909	71.4%	16,603	59.8%	25.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	58,374	13,928	23.9%	13,928	23.9%	13,440	22.8%	3.6%
Service charges - water revenue	32,365	7,318	22.6%	7,318	22.6%	7,145	23.5%	2.4%
Service charges - sanitation revenue	20,780	4,582	22.1%	4,582	22.1%	4,335	22.9%	5.7%
Service charges - refuse revenue	12,572	2,629	20.9%	2,629	20.9%	2,488	22.0%	5.7%
Service charges - other	175	105	60.1%	105	60.1%	103	82.5%	1.9%
Rental of facilities and equipment	833	210	25.2%	210	25.2%	195	24.8%	7.5%
Interest earned - external investments	987	24	2.4%	24	2.4%	39	4.2%	(40.2%)
Interest earned - outstanding debtors	1,335	484	36.3%	484	36.3%	320	25.4%	51.2%
Dividends received	-	-	-	-	-	-	-	-
Fines	3,760	36	.9%	36	.9%	89	2.4%	(59.7%)
Licences and permits	2,108	121	5.7%	121	5.7%	124	6.3%	(2.1%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	44,186	17,833	40.4%	17,833	40.4%	16,119	39.5%	10.6%
Other own revenue	27,980	5,487	19.6%	5,487	19.6%	5,247	18.7%	4.6%
Gains on disposal of PPE	200	101	50.7%	101	50.7%	4	1.5%	2,434.4%
Operating Expenditure	**246,162**	**56,531**	**23.0%**	**56,531**	**23.0%**	**53,776**	**23.2%**	**5.1%**
Employee related costs	82,291	19,266	23.4%	19,266	23.4%	18,839	24.5%	2.3%
Remuneration of councillors	5,840	1,323	22.7%	1,323	22.7%	1,193	22.6%	10.9%
Debt impairment	7,213	-	-	-	-	-	-	-
Depreciation and asset impairment	9,599	-	-	-	-	-	-	-
Finance charges	2,219	934	42.1%	934	42.1%	9	.4%	10,483.9%
Bulk purchases	64,814	22,274	34.4%	22,274	34.4%	21,746	36.0%	2.4%
Other Materials	21,104	2,034	9.6%	2,034	9.6%	1,959	10.1%	3.8%
Contracted services	12,312	787	6.4%	787	6.4%	978	10.0%	(19.5%)
Transfers and grants	-	-	-	-	-	1,083	-	(100.0%)
Other expenditure	40,770	9,914	24.3%	9,914	24.3%	7,970	19.5%	24.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(11,218)**	**17,236**		**17,236**		**12,472**		
Transfers recognised - capital	52,190	3,000	5.7%	3,000	5.7%	9,000	27.9%	(66.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**40,972**	**20,236**		**20,236**		**21,472**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**40,972**	**20,236**		**20,236**		**21,472**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**40,972**	**20,236**		**20,236**		**21,472**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**40,972**	**20,236**		**20,236**		**21,472**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**58,436**	**5,979**	**10.2%**	**5,979**	**10.2%**	**4,921**	**12.6%**	**21.5%**
National Government	52,190	4,920	9.4%	4,920	9.4%	2,377	7.4%	106.9%
Provincial Government	-	692	-	692	-	1,159	-	(40.3%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**52,190**	**5,611**	**10.8%**	**5,611**	**10.8%**	**3,536**	**10.9%**	**58.7%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	6,246	368	5.9%	368	5.9%	1,385	20.4%	(73.4%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**58,436**	**5,979**	**10.2%**	**5,979**	**10.2%**	**4,921**	**12.6%**	**21.5%**
Governance and Administration	**2,707**	**368**	**13.6%**	**368**	**13.6%**	**1,028**	**32.3%**	**(64.2%)**
Executive & Council	1,636	343	21.0%	343	21.0%	1,028	53.4%	(66.6%)
Budget & Treasury Office	791	25	3.2%	25	3.2%	-	-	(100.0%)
Corporate Services	281	-	-	-	-	-	-	-
Community and Public Safety	**206**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	102	-	-	-	-	-	-	-
Sport And Recreation	55	-	-	-	-	-	-	-
Public Safety	48	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**14,462**	**945**	**6.5%**	**945**	**6.5%**	**1,996**	**13.2%**	**(52.7%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	14,462	945	6.5%	945	6.5%	1,996	13.2%	(52.7%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**41,061**	**4,666**	**11.4%**	**4,666**	**11.4%**	**1,896**	**9.3%**	**146.0%**
Electricity	4,420	1,983	44.9%	1,983	44.9%	1,579	24.7%	25.5%
Water	36,619	2,683	7.3%	2,683	7.3%	317	2.3%	746.4%
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	22	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**277,526**	**67,882**	**24.5%**	**67,882**	**24.5%**	**73,885**	**30.0%**	**(8.1%)**
Property rates, penalties and collection charges	27,584	7,214	26.2%	7,214	26.2%	5,884	23.6%	22.6%
Service charges	118,106	23,707	20.1%	23,707	20.1%	21,880	19.3%	8.4%
Other revenue	**33,406**	**5,763**	**17.3%**	**5,763**	**17.3%**	**5,654**	**17.0%**	**1.9%**
Government - operating	44,186	17,247	39.0%	17,247	39.0%	17,428	42.8%	(1.0%)
Government - capital	52,190	13,950	26.7%	13,950	26.7%	23,000	71.2%	(39.3%)
Interest	2,055	-	-	-	-	39	2.3%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(219,350)**	**(37,949)**	**17.3%**	**(37,949)**	**17.3%**	**(53,780)**	**25.9%**	**(29.4%)**
Suppliers and employees	(217,131)	(37,734)	17.4%	(37,734)	17.4%	(53,772)	26.2%	(29.8%)
Finance charges	(2,219)	(215)	9.7%	(215)	9.7%	(8)	.4%	2,446.3%
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**58,176**	**29,932**	**51.5%**	**29,932**	**51.5%**	**20,105**	**51.9%**	**48.9%**
Cash Flow from Investing Activities								
Receipts	**200**	**101**	**50.7%**	**101**	**50.7%**	**4**	**1.5%**	**2,434.4%**
Proceeds on disposal of PPE	200	101	50.7%	101	50.7%	4	1.5%	2,434.4%
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(58,436)**	**(2,224)**	**3.8%**	**(2,224)**	**3.8%**	**(4,921)**	**12.6%**	**(54.8%)**
Capital assets	(58,436)	(2,224)	3.8%	(2,224)	3.8%	(4,921)	12.6%	(54.8%)
Net Cash from/(used) Investing Activities	**(58,236)**	**(2,122)**	**3.6%**	**(2,122)**	**3.6%**	**(4,917)**	**12.7%**	**(56.8%)**
Cash Flow from Financing Activities								
Receipts	**3,625**	**19**	**.5%**	**19**	**.5%**	**18**	**19.3%**	**5.4%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3,527	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	98	19	19.6%	19	19.6%	18	-	5.4%
Payments	**(3,527)**	**(1,365)**	**38.7%**	**(1,365)**	**38.7%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(3,527)	(1,365)	38.7%	(1,365)	38.7%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**98**	**(1,346)**	**(1,374.0%)**	**(1,346)**	**(1,374.0%)**	**18**	**19.3%**	**(7,473.2%)**
Net Increase/(Decrease) in cash held	**37**	**26,464**	**70,663.5%**	**26,464**	**70,663.5%**	**15,206**	**44,795.8%**	**74.0%**
Cash/cash equivalents at the year begin:	940	13,262	1,411.0%	13,262	1,411.0%	(1,021)	(89.7%)	(1,399.1%)
Cash/cash equivalents at the year end:	**977**	**39,726**	**4,064.7%**	**39,726**	**4,064.7%**	**14,185**	**1,209.9%**	**180.1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	2,098	10.8%	2,107	10.8%	15,235	78.4%	19,441	25.6%	-	-	21,073	108.0%
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	3,699	26.0%	2,376	16.7%	8,152	57.3%	14,227	18.7%	-	-	4,578	32.0%
Receivables from Non-exchange Transactions - Property Rates	-	-	1,286	4.7%	772	2.8%	25,362	92.5%	27,419	36.1%	-	-	14,448	53.0%
Receivables from Exchange Transactions - Waste Water Management	-	-	1,073	11.9%	780	8.7%	7,147	79.4%	9,000	11.9%	-	-	9,486	105.0%
Receivables from Exchange Transactions - Waste Management	-	-	577	12.1%	419	8.8%	3,764	79.1%	4,761	6.3%	-	-	4,627	97.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	5,631	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	123	11.4%	106	9.9%	846	78.7%	1,074	1.4%	-	-	4,469	416.0%
Total By Income Source	**-**	**-**	**8,857**	**11.7%**	**6,560**	**8.6%**	**60,505**	**79.7%**	**75,922**	**100.0%**	**-**	**-**	**64,312**	**85.0%**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	572	8.0%	455	6.3%	6,142	85.7%	7,169	9.4%	-	-	2,304	32.0%
Commercial	-	-	1,589	32.6%	773	15.9%	2,511	51.5%	4,873	6.4%	-	-	1,729	36.0%
Households	-	-	6,094	10.3%	4,910	8.3%	48,289	81.4%	59,293	78.1%	-	-	54,832	93.0%
Other	-	-	602	13.1%	422	9.2%	3,564	77.7%	4,588	6.0%	-	-	5,447	119.0%
Total By Customer Group	**-**	**-**	**8,857**	**11.7%**	**6,560**	**8.6%**	**60,505**	**79.7%**	**75,922**	**100.0%**	**-**	**-**	**64,312**	**85.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	7,914	23.5%	9,087	27.0%	8,729	26.0%	7,876	23.4%	33,606	73.7%
Bulk Water	30	11.3%	231	88.7%	-	-	-	-	261	.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	519	9.6%	1,742	32.1%	686	12.7%	2,470	45.6%	5,418	11.9%
Auditor-General	-	-	-	-	-	-	620	100.0%	620	1.4%
Other	5,719	100.0%	-	-	-	-	-	-	5,719	12.5%
Total	**14,182**	**31.1%**	**11,060**	**24.2%**	**9,415**	**20.6%**	**10,967**	**24.0%**	**45,623**	**100.0%**

Contact Details

Municipal Manager	Mr Isak Visser	053 632 9100
Financial Manager	Mr Marcel Riccardo Ludwick	053 632 9100

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAREEBERG (NC074)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**73,888**	**17,422**	**23.6%**	**17,422**	**23.6%**	**20,308**	**-**	**(14.2%)**
Property rates	7,497	-	-	-	-	5,060	-	(100.0%)
Property rates - penalties and collection charges	-	37	-	37	-	35	-	5.9%
Service charges - electricity revenue	10,388	2,657	25.6%	2,657	25.6%	2,343	-	13.4%
Service charges - water revenue	2,700	1,244	46.1%	1,244	46.1%	1,176	-	5.8%
Service charges - sanitation revenue	2,591	1,053	40.6%	1,053	40.6%	829	-	27.0%
Service charges - refuse revenue	2,141	1,026	47.9%	1,026	47.9%	1,007	-	1.9%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	376	131	34.9%	131	34.9%	125	-	4.8%
Interest earned - external investments	1,319	642	48.7%	642	48.7%	520	-	23.5%
Interest earned - outstanding debtors	3	0	8.1%	0	8.1%	0	-	(14.2%)
Dividends received	-	-	-	-	-	-	-	-
Fines	212	1	.5%	1	.5%	3	-	(60.2%)
Licences and permits	5	3	56.3%	3	56.3%	6	-	(57.9%)
Agency services	19	59	320.1%	59	320.1%	59	-	.5%
Transfers recognised - operational	26,106	10,302	39.5%	10,302	39.5%	8,983	-	14.7%
Other own revenue	20,530	267	1.3%	267	1.3%	162	-	65.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**73,244**	**13,265**	**18.1%**	**13,265**	**18.1%**	**12,825**	**-**	**3.4%**
Employee related costs	21,002	4,527	21.6%	4,527	21.6%	3,927	-	15.3%
Remuneration of councillors	2,642	673	25.5%	673	25.5%	536	-	25.5%
Debt impairment	3,401	-	-	-	-	-	-	-
Depreciation and asset impairment	6,154	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	11,812	3,193	27.0%	3,193	27.0%	2,953	-	8.1%
Other Materials	1,228	201	16.3%	201	16.3%	129	-	56.0%
Contracted services	2,346	808	34.4%	808	34.4%	575	-	40.6%
Transfers and grants	10,667	1,689	15.8%	1,689	15.8%	2,387	-	(29.2%)
Other expenditure	13,990	2,174	15.5%	2,174	15.5%	2,303	-	(5.6%)
Loss on disposal of PPE	2	-	-	-	-	16	-	(100.0%)
Surplus/(Deficit)	**644**	**4,157**		**4,157**		**7,483**		
Transfers recognised - capital	65,422	4,186	6.4%	4,186	6.4%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**66,066**	**8,343**		**8,343**		**7,483**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**66,066**	**8,343**		**8,343**		**7,483**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**66,066**	**8,343**		**8,343**		**7,483**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**66,066**	**8,343**		**8,343**		**7,483**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**71,297**	**4,633**	**6.5%**	**4,633**	**6.5%**	**-**	**-**	**(100.0%)**
National Government	65,422	4,633	7.1%	4,633	7.1%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**65,422**	**4,633**	**7.1%**	**4,633**	**7.1%**	**-**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	5,875	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**71,297**	**4,633**	**6.5%**	**4,633**	**6.5%**	**-**	**-**	**(100.0%)**
Governance and Administration	**13,847**	**2,461**	**17.8%**	**2,461**	**17.8%**	**-**	**-**	**(100.0%)**
Executive & Council	7,972	2,461	30.9%	2,461	30.9%	-	-	(100.0%)
Budget & Treasury Office	5,875	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**57,450**	**2,172**	**3.8%**	**2,172**	**3.8%**	**-**	**-**	**(100.0%)**
Electricity	1,000	-	-	-	-	-	-	-
Water	56,450	2,172	3.8%	2,172	3.8%	-	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**144,290**	**15,199**	**10.5%**	**15,199**	**10.5%**	**13,310**	**-**	**14.2%**
Property rates, penalties and collection charges	5,473	580	10.6%	580	10.6%	2,553	-	(77.3%)
Service charges	24,881	3,134	12.6%	3,134	12.6%	646	-	385.0%
Other revenue	**21,218**	**1,530**	**7.2%**	**1,530**	**7.2%**	**261**	**-**	**487.5%**
Government - operating	26,106	5,126	19.6%	5,126	19.6%	9,341	-	(45.1%)
Government - capital	65,422	4,186	6.4%	4,186	6.4%	509	-	722.3%
Interest	1,191	643	54.0%	643	54.0%	0	-	197,612.9%
Dividends	-	-	-	-	-	-	-	-
Payments	**(70,323)**	**(13,265)**	**18.9%**	**(13,265)**	**18.9%**	**(12,810)**	**-**	**3.6%**
Suppliers and employees	(58,538)	(11,576)	19.8%	(11,576)	19.8%	(10,423)	-	11.1%
Finance charges	(1,118)	-	-	-	-	-	-	-
Transfers and grants	(10,667)	(1,689)	15.8%	(1,689)	15.8%	(2,387)	-	(29.2%)
Net Cash from/(used) Operating Activities	**73,968**	**1,934**	**2.6%**	**1,934**	**2.6%**	**500**	**-**	**287.0%**
Cash Flow from Investing Activities								
Receipts	**8**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	8	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(60,814)**	**(4,186)**	**6.9%**	**(4,186)**	**6.9%**	**(509)**	**-**	**722.3%**
Capital assets	(60,814)	(4,186)	6.9%	(4,186)	6.9%	(509)	-	722.3%
Net Cash from/(used) Investing Activities	**(60,806)**	**(4,186)**	**6.9%**	**(4,186)**	**6.9%**	**(509)**	**-**	**722.3%**
Cash Flow from Financing Activities								
Receipts	**10**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	10	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**10**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**13,172**	**(2,252)**	**(17.1%)**	**(2,252)**	**(17.1%)**	**(9)**	**-**	**24,027.5%**
Cash/cash equivalents at the year begin:	-	22,956	-	22,956	-	22,956	-	-
Cash/cash equivalents at the year end:	**13,172**	**20,704**	**157.2%**	**20,704**	**157.2%**	**22,947**	**-**	**(9.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	127	9.1%	182	13.1%	999	71.6%	88	6.3%	1,395	21.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	339	23.9%	290	20.4%	669	47.1%	122	8.6%	1,420	22.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	26	1.2%	10	.5%	19	.9%	2,012	97.3%	2,066	32.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(113)	(24.7%)	134	29.3%	420	91.6%	18	3.9%	458	7.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	102	10.2%	274	27.5%	594	59.6%	26	2.6%	996	15.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24	31.2%	6	8.4%	46	60.4%	-	-	75	1.2%	-	-	-	-
Total By Income Source	**503**	**7.8%**	**897**	**14.0%**	**2,746**	**42.8%**	**2,265**	**35.3%**	**6,411**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	124	21.8%	132	23.1%	296	52.1%	17	3.1%	569	8.9%	-	-	-	-
Commercial	156	10.8%	60	4.1%	144	10.0%	1,089	75.1%	1,449	22.6%	-	-	-	-
Households	223	5.1%	706	16.1%	2,305	52.5%	1,159	26.4%	4,393	68.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**503**	**7.8%**	**897**	**14.0%**	**2,746**	**42.8%**	**2,265**	**35.3%**	**6,411**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	228	18.1%	-	-	47	3.7%	983	78.1%	1,258	100.0%
Total	**228**	**18.1%**	**-**	**-**	**47**	**3.7%**	**983**	**78.1%**	**1,258**	**100.0%**

Contact Details

Municipal Manager	Mr Moggamat Faried Manuel	053 382 3012
Financial Manager	Mrs Tharine de Kock (Acting)	053 382 3012

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RENOSTERBERG (NC075)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**40,713**	**14,715**	**36.1%**	**14,715**	**36.1%**	**4,640**	**10.0%**	**217.2%**
Property rates	1,515	1,672	110.4%	1,672	110.4%	1,399	31.3%	19.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	4,384	1,511	34.5%	1,511	34.5%	1,136	18.3%	33.0%
Service charges - water revenue	2,804	1,057	37.7%	1,057	37.7%	1,277	68.3%	(17.3%)
Service charges - sanitation revenue	2,238	624	27.9%	624	27.9%	336	18.1%	85.8%
Service charges - refuse revenue	1,888	404	21.4%	404	21.4%	273	20.6%	48.1%
Service charges - other	-	-	-	-	-	24	-	(100.0%)
Rental of facilities and equipment	73	68	94.1%	68	94.1%	21	11.0%	222.0%
Interest earned - external investments	300	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	163	-	-	-	-	-	-	-
Licences and permits	84	1	1.2%	1	1.2%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	25,733	9,265	36.0%	9,265	36.0%	-	-	(100.0%)
Other own revenue	1,530	113	7.4%	113	7.4%	174	256.5%	(35.2%)
Gains on disposal of PPE	-	0	-	0	-	-	-	(100.0%)
Operating Expenditure	**69,087**	**12,768**	**18.5%**	**12,768**	**18.5%**	**9,009**	**19.5%**	**41.7%**
Employee related costs	19,718	4,477	22.7%	4,477	22.7%	4,181	25.6%	7.1%
Remuneration of councillors	2,914	707	24.3%	707	24.3%	678	27.5%	4.3%
Debt impairment	5,711	-	-	-	-	-	-	-
Depreciation and asset impairment	20,000	-	-	-	-	-	-	-
Finance charges	152	-	-	-	-	-	-	-
Bulk purchases	9,231	3,910	42.4%	3,910	42.4%	-	-	(100.0%)
Other Materials	1,405	644	45.8%	644	45.8%	41	7.6%	1,476.9%
Contracted services	566	740	130.8%	740	130.8%	-	-	(100.0%)
Transfers and grants	-	223	-	223	-	2,965	52.9%	(92.5%)
Other expenditure	9,390	2,067	22.0%	2,067	22.0%	1,144	22.1%	80.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(28,374)**	**1,947**		**1,947**		**(4,369)**		
Transfers recognised - capital	15,926	8,750	54.9%	8,750	54.9%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(12,448)**	**10,697**		**10,697**		**(4,369)**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(12,448)**	**10,697**		**10,697**		**(4,369)**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(12,448)**	**10,697**		**10,697**		**(4,369)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(12,448)**	**10,697**		**10,697**		**(4,369)**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**15,926**	**1,360**	**8.5%**	**1,360**	**8.5%**	**5,930**	**24.7%**	**(77.1%)**
National Government	15,926	1,360	8.5%	1,360	8.5%	5,930	24.7%	(77.1%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**15,926**	**1,360**	**8.5%**	**1,360**	**8.5%**	**5,930**	**24.7%**	**(77.1%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**15,926**	**1,360**	**8.5%**	**1,360**	**8.5%**	**5,930**	**24.7%**	**(77.1%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**8,426**	**1,360**	**16.1%**	**1,360**	**16.1%**	**560**	**7.0%**	**143.0%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	8,426	1,360	16.1%	1,360	16.1%	560	7.0%	143.0%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**7,500**	**-**	**-**	**-**	**-**	**5,371**	**33.6%**	**(100.0%)**
Electricity	2,000	-	-	-	-	1,478	49.3%	(100.0%)
Water	-	-	-	-	-	3,892	29.9%	(100.0%)
Waste Water Management	5,500	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**48,629**	**20,029**	**41.2%**	**20,029**	**41.2%**	**17,248**	**24.8%**	**16.1%**
Property rates, penalties and collection charges	606	407	67.1%	407	67.1%	400	9.0%	1.6%
Service charges	4,565	1,236	27.1%	1,236	27.1%	1,072	9.2%	15.4%
Other revenue	**1,498**	**77**	**5.1%**	**77**	**5.1%**	**33**	**9.4%**	**132.4%**
Government - operating	25,733	9,265	36.0%	9,265	36.0%	3,993	13.7%	132.0%
Government - capital	15,926	9,000	56.5%	9,000	56.5%	11,750	48.9%	(23.4%)
Interest	300	44	14.5%	44	14.5%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(42,857)**	**(12,768)**	**29.8%**	**(12,768)**	**29.8%**	**(6,044)**	**13.6%**	**111.3%**
Suppliers and employees	(42,705)	(12,545)	29.4%	(12,545)	29.4%	(6,044)	15.6%	107.6%
Finance charges	(152)	-	-	-	-	-	-	-
Transfers and grants	-	(223)	-	(223)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**5,772**	**7,261**	**125.8%**	**7,261**	**125.8%**	**11,204**	**44.4%**	**(35.2%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(15,926)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(15,926)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(15,926)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(10,154)**	**7,261**	**(71.5%)**	**7,261**	**(71.5%)**	**11,204**	**944.0%**	**(35.2%)**
Cash/cash equivalents at the year begin:	-	4	-	4	-	-	-	(100.0%)
Cash/cash equivalents at the year end:	**(10,154)**	**7,265**	**(71.5%)**	**7,265**	**(71.5%)**	**11,204**	**944.0%**	**(35.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	854	4.6%	286	1.5%	-	-	17,589	93.9%	18,730	28.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1,063	5.4%	482	2.4%	-	-	18,280	92.2%	19,825	30.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	738	6.4%	800	7.0%	-	-	9,921	86.6%	11,459	17.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	450	5.9%	209	2.8%	-	-	6,913	91.3%	7,573	11.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	281	5.3%	135	2.5%	-	-	4,901	92.2%	5,317	8.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	14	100.0%	14	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	68	3.2%	55	2.6%	-	-	1,997	94.2%	2,119	3.3%	-	-	-	-
Total By Income Source	**3,454**	**5.3%**	**1,968**	**3.0%**	**-**	**-**	**59,614**	**91.7%**	**65,037**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	331	7.4%	77	1.7%	-	-	4,046	90.8%	4,454	6.8%	-	-	-	-
Commercial	512	8.4%	193	3.2%	-	-	5,362	88.4%	6,068	9.3%	-	-	-	-
Households	2,325	4.5%	1,577	3.1%	-	-	47,379	92.4%	51,281	78.8%	-	-	-	-
Other	286	8.9%	121	3.7%	-	-	2,826	87.4%	3,234	5.0%	-	-	-	-
Total By Customer Group	**3,454**	**5.3%**	**1,968**	**3.0%**	**-**	**-**	**59,614**	**91.7%**	**65,037**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2,745	4.5%	-	-	6,234	10.2%	52,339	85.4%	61,319	88.8%
Bulk Water	29	.8%	63	1.8%	-	-	3,344	97.3%	3,436	5.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	22	2.8%	22	2.8%	21	2.8%	713	91.6%	778	1.1%
Auditor-General	741	25.2%	811	27.6%	888	30.2%	498	17.0%	2,938	4.3%
Other	73	12.8%	42	7.4%	125	21.9%	330	57.9%	570	.8%
Total	**3,610**	**5.2%**	**938**	**1.4%**	**7,269**	**10.5%**	**57,224**	**82.9%**	**69,041**	**100.0%**

Contact Details

Municipal Manager	Mr G Veli	053 066 0041
Financial Manager	Mr Disang Molaole	053 663 0041

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: THEMBELIHLE (NC076)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**68,607**	**20,759**	**30.3%**	**20,759**	**30.3%**	**20,076**	**27.4%**	**3.4%**
Property rates	8,406	4,364	51.9%	4,364	51.9%	4,133	54.6%	5.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	15,532	3,343	21.5%	3,343	21.5%	3,077	23.2%	8.6%
Service charges - water revenue	4,636	899	19.4%	899	19.4%	1,100	19.6%	(18.3%)
Service charges - sanitation revenue	3,332	820	24.6%	820	24.6%	773	30.1%	6.0%
Service charges - refuse revenue	1,731	449	25.9%	449	25.9%	403	30.6%	11.5%
Service charges - other	-	89	-	89	-	197	-	(54.9%)
Rental of facilities and equipment	1,046	105	10.0%	105	10.0%	251	31.3%	(58.3%)
Interest earned - external investments	642	99	15.4%	99	15.4%	248	42.1%	(60.1%)
Interest earned - outstanding debtors	1,025	256	25.0%	256	25.0%	197	38.7%	29.8%
Dividends received	-	-	-	-	-	-	-	-
Fines	588	8	1.4%	8	1.4%	93	2.6%	(91.1%)
Licences and permits	664	60	9.0%	60	9.0%	53	17.5%	13.8%
Agency services	-	293	-	293	-	160	199.3%	82.8%
Transfers recognised - operational	27,936	9,805	35.1%	9,805	35.1%	9,087	34.9%	7.9%
Other own revenue	3,070	170	5.5%	170	5.5%	305	5.4%	(44.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**67,356**	**11,837**	**17.6%**	**11,837**	**17.6%**	**11,739**	**17.8%**	**.8%**
Employee related costs	27,897	6,369	22.8%	6,369	22.8%	6,440	23.9%	(1.1%)
Remuneration of councillors	2,779	737	26.5%	737	26.5%	690	26.1%	6.9%
Debt impairment	-	374	-	374	-	144	3.6%	158.7%
Depreciation and asset impairment	8,233	-	-	-	-	-	-	-
Finance charges	384	429	111.7%	429	111.7%	232	42.8%	85.0%
Bulk purchases	7,065	1,545	21.9%	1,545	21.9%	1,273	10.2%	21.4%
Other Materials	1,331	58	4.3%	58	4.3%	96	8.0%	(39.5%)
Contracted services	-	356	-	356	-	460	79.8%	(22.6%)
Transfers and grants	7,557	648	8.6%	648	8.6%	884	98.8%	(26.7%)
Other expenditure	12,111	1,321	10.9%	1,321	10.9%	1,521	18.5%	(13.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1,252**	**8,921**		**8,921**		**8,337**		
Transfers recognised - capital	33,209	3,000	9.0%	3,000	9.0%	3,169	22.5%	(5.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**34,461**	**11,921**		**11,921**		**11,506**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**34,461**	**11,921**		**11,921**		**11,506**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**34,461**	**11,921**		**11,921**		**11,506**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**34,461**	**11,921**		**11,921**		**11,506**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**33,367**	**4,974**	**14.9%**	**4,974**	**14.9%**	**399**	**2.8%**	**1,146.4%**
National Government	33,209	1,972	5.9%	1,972	5.9%	399	2.8%	394.1%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**33,209**	**1,972**	**5.9%**	**1,972**	**5.9%**	**399**	**2.8%**	**394.1%**
Borrowing	1	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Public contributions and donations	156	3,002	1,926.2%	3,002	1,926.2%	-	-	(100.0%)
Capital Expenditure Standard Classification	**33,367**	**4,974**	**14.9%**	**4,974**	**14.9%**	**399**	**2.8%**	**1,146.4%**
Governance and Administration	**70**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	70	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**8,919**	**1,972**	**22.1%**	**1,972**	**22.1%**	**399**	**4.4%**	**394.1%**
Planning and Development	8,917	1,972	22.1%	1,972	22.1%	399	4.4%	394.1%
Road Transport	1	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**24,378**	**3,002**	**12.3%**	**3,002**	**12.3%**	**-**	**-**	**(100.0%)**
Electricity	18,325	-	-	-	-	-	-	-
Water	-	3,002	-	3,002	-	-	-	(100.0%)
Waste Water Management	6,053	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**98,867**	**33,345**	**33.7%**	**33,345**	**33.7%**	**29,062**	**46.1%**	**14.7%**
Property rates, penalties and collection charges	8,406	991	11.8%	991	11.8%	1,117	44.6%	(11.2%)
Service charges	25,231	7,198	28.5%	7,198	28.5%	4,356	28.2%	65.2%
Other revenue	**2,417**	**6,486**	**268.3%**	**6,486**	**268.3%**	**5,287**	**101.9%**	**22.7%**
Government - operating	27,936	12,470	44.6%	12,470	44.6%	11,310	43.5%	10.3%
Government - capital	33,209	6,200	18.7%	6,200	18.7%	6,993	53.6%	(11.3%)
Interest	1,667	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(67,356)**	**(29,331)**	**43.5%**	**(29,331)**	**43.5%**	**(29,627)**	**59.0%**	**(1.0%)**
Suppliers and employees	(56,457)	(28,102)	49.8%	(28,102)	49.8%	(28,539)	57.6%	(1.5%)
Finance charges	(819)	(250)	30.6%	(250)	30.6%	(203)	29.8%	23.5%
Transfers and grants	(10,080)	(979)	9.7%	(979)	9.7%	(885)	-	10.6%
Net Cash from/(used) Operating Activities	**31,511**	**4,014**	**12.7%**	**4,014**	**12.7%**	**(564)**	**(4.4%)**	**(811.2%)**
Cash Flow from Investing Activities								
Receipts	**2,950**	**65**	**2.2%**	**65**	**2.2%**	**71**	**1.3%**	**(8.4%)**
Proceeds on disposal of PPE	2,950	-	-	-	-	-	-	-
Decrease in non-current debtors	-	65	-	65	-	71	-	(8.4%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(33,209)**	**(5,157)**	**15.5%**	**(5,157)**	**15.5%**	**(399)**	**3.1%**	**1,192.1%**
Capital assets	(33,209)	(5,157)	15.5%	(5,157)	15.5%	(399)	3.1%	1,192.1%
Net Cash from/(used) Investing Activities	**(30,260)**	**(5,091)**	**16.8%**	**(5,091)**	**16.8%**	**(328)**	**4.2%**	**1,453.8%**
Cash Flow from Financing Activities								
Receipts	**-**	**56**	**-**	**56**	**-**	**263**	**-**	**(78.7%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	56	-	56	-	263	-	(78.7%)
Payments	**-**	**(179)**	**-**	**(179)**	**-**	**(29)**	**10.8%**	**512.6%**
Repayment of borrowing	-	(179)	-	(179)	-	(29)	10.8%	512.6%
Net Cash from/(used) Financing Activities	**-**	**(123)**	**-**	**(123)**	**-**	**233**	**(86.5%)**	**(152.6%)**
Net Increase/(Decrease) in cash held	**1,251**	**(1,200)**	**(95.9%)**	**(1,200)**	**(95.9%)**	**(659)**	**(13.8%)**	**82.2%**
Cash/cash equivalents at the year begin:	601	726	120.8%	726	120.8%	577	-	25.9%
Cash/cash equivalents at the year end:	**1,852**	**(474)**	**(25.6%)**	**(474)**	**(25.6%)**	**(82)**	**(1.7%)**	**479.1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	363	2.5%	260	1.8%	293	2.0%	13,711	93.7%	14,627	31.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1,233	23.0%	440	8.2%	92	1.7%	3,601	67.1%	5,365	11.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	324	5.3%	240	3.9%	138	2.2%	5,457	88.6%	6,159	13.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	313	2.8%	219	2.0%	205	1.8%	10,362	93.4%	11,099	23.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	168	2.6%	121	1.9%	113	1.8%	5,951	93.7%	6,353	13.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	23	1.4%	18	1.1%	6	.4%	1,550	97.1%	1,597	3.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	32	1.9%	23	1.4%	21	1.3%	1,585	95.5%	1,660	3.5%	-	-	-	-
Total By Income Source	**2,455**	**5.2%**	**1,320**	**2.8%**	**867**	**1.9%**	**42,218**	**90.1%**	**46,860**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	165	32.5%	68	13.3%	17	3.3%	259	50.9%	509	1.1%	-	-	-	-
Commercial	536	20.2%	289	10.9%	22	.8%	1,807	68.1%	2,654	5.7%	-	-	-	-
Households	1,333	3.3%	749	1.8%	677	1.7%	38,228	93.3%	40,987	87.5%	-	-	-	-
Other	422	15.6%	214	7.9%	151	5.6%	1,924	71.0%	2,711	5.8%	-	-	-	-
Total By Customer Group	**2,455**	**5.2%**	**1,320**	**2.8%**	**867**	**1.9%**	**42,218**	**90.1%**	**46,860**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	535	.9%	2,269	3.9%	1,697	2.9%	53,087	92.2%	57,588	82.1%
Bulk Water	-	-	36	98.8%	0	.6%	0	.6%	37	.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	698	6.1%	960	8.3%	930	8.1%	8,954	77.6%	11,542	16.4%
Auditor-General	582	57.2%	220	21.6%	5	.5%	210	20.7%	1,016	1.4%
Other	-	-	-	-	-	-	-	-	-	-
Total	**1,816**	**2.6%**	**3,485**	**5.0%**	**2,631**	**3.7%**	**62,251**	**88.7%**	**70,183**	**100.0%**

Contact Details

Municipal Manager	Mr Michael Ruben Jack	053 203 0008 / 5
Financial Manager	Mrs N Jaxa	053 203 0008 / 5

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYATHEMBA (NC077)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**108,206**	**49,427**	**45.7%**	**49,427**	**45.7%**	**38,490**	**34.3%**	**28.4%**
Property rates	19,209	24,213	126.0%	24,213	126.0%	12,320	82.7%	96.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	18,053	4,727	26.2%	4,727	26.2%	4,645	23.4%	1.8%
Service charges - water revenue	13,335	2,915	21.9%	2,915	21.9%	3,344	17.9%	(12.8%)
Service charges - sanitation revenue	4,377	2,345	53.6%	2,345	53.6%	2,236	25.0%	4.9%
Service charges - refuse revenue	1,817	982	54.0%	982	54.0%	917	-	7.0%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	12,826	183	1.4%	183	1.4%	174	1.0%	5.3%
Interest earned - external investments	4	-	-	-	-	5	10.8%	(100.0%)
Interest earned - outstanding debtors	1,596	410	25.7%	410	25.7%	348	28.3%	17.8%
Dividends received	-	-	-	-	-	-	-	-
Fines	13	6	48.1%	6	48.1%	0	.9%	1,612.7%
Licences and permits	1,127	1	.1%	1	.1%	8	1.2%	(81.6%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	34,353	12,982	37.8%	12,982	37.8%	13,814	45.6%	(6.0%)
Other own revenue	1,496	663	44.3%	663	44.3%	680	257.5%	(2.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**108,583**	**21,108**	**19.4%**	**21,108**	**19.4%**	**24,962**	**21.0%**	**(15.4%)**
Employee related costs	44,163	10,007	22.7%	10,007	22.7%	9,903	21.2%	1.0%
Remuneration of councillors	3,112	833	26.8%	833	26.8%	719	21.7%	16.0%
Debt impairment	7	-	-	-	-	6	.2%	(100.0%)
Depreciation and asset impairment	15,584	-	-	-	-	-	-	-
Finance charges	1,442	6	.4%	6	.4%	656	33.8%	(99.1%)
Bulk purchases	20,075	2,106	10.5%	2,106	10.5%	5,415	28.1%	(61.1%)
Other Materials	-	814	-	814	-	664	-	22.7%
Contracted services	14,107	1,459	10.3%	1,459	10.3%	1,965	13.3%	(25.8%)
Transfers and grants	1,687	3,779	224.0%	3,779	224.0%	3,641	59.5%	3.8%
Other expenditure	8,406	2,104	25.0%	2,104	25.0%	1,994	20.0%	5.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(377)**	**28,319**		**28,319**		**13,528**		
Transfers recognised - capital	18,324	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**17,947**	**28,319**		**28,319**		**13,528**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**17,947**	**28,319**		**28,319**		**13,528**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**17,947**	**28,319**		**28,319**		**13,528**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**17,947**	**28,319**		**28,319**		**13,528**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**18,324**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
National Government	18,324	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**18,324**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**18,324**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9,724**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	9,724	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**8,600**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	1,100	-	-	-	-	-	-	-
Water	7,500	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**113,975**	**48,716**	**42.7%**	**48,716**	**42.7%**	**44,583**	**44.0%**	**9.3%**
Property rates, penalties and collection charges	15,367	14,936	97.2%	14,936	97.2%	12,262	136.5%	21.8%
Service charges	32,955	10,969	33.3%	10,969	33.3%	11,142	29.4%	(1.6%)
Other revenue	**13,966**	**854**	**6.1%**	**854**	**6.1%**	**861**	**7.6%**	**(.9%)**
Government - operating	33,363	15,647	46.9%	15,647	46.9%	14,064	43.5%	11.3%
Government - capital	18,324	5,900	32.2%	5,900	32.2%	5,900	59.5%	-
Interest	-	410	-	410	-	353	38.9%	16.1%
Dividends	-	-	-	-	-	-	-	-
Payments	**(94,056)**	**(22,561)**	**24.0%**	**(22,561)**	**24.0%**	**(24,964)**	**27.2%**	**(9.6%)**
Suppliers and employees	(92,614)	(18,776)	20.3%	(18,776)	20.3%	(20,666)	23.0%	(9.1%)
Finance charges	(1,442)	(6)	.4%	(6)	.4%	(656)	33.8%	(99.1%)
Transfers and grants	-	(3,779)	-	(3,779)	-	(3,641)	-	3.8%
Net Cash from/(used) Operating Activities	**19,919**	**26,155**	**131.3%**	**26,155**	**131.3%**	**19,619**	**207.7%**	**33.3%**
Cash Flow from Investing Activities								
Receipts	**747**	**3,750**	**502.0%**	**3,750**	**502.0%**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	3,750	-	3,750	-	-	-	(100.0%)
Decrease in non-current debtors	747	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(18,324)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(18,324)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(17,577)**	**3,750**	**(21.3%)**	**3,750**	**(21.3%)**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**2,342**	**29,905**	**1,276.9%**	**29,905**	**1,276.9%**	**19,619**	**(4,141.7%)**	**52.4%**
Cash/cash equivalents at the year begin:	-	205	-	205	-	146	-	40.7%
Cash/cash equivalents at the year end:	**2,342**	**30,110**	**1,285.7%**	**30,110**	**1,285.7%**	**19,765**	**(4,172.5%)**	**52.3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	576	1.4%	509	1.2%	40,002	97.4%	41,087	48.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	(117)	(2.9%)	254	6.4%	3,849	96.6%	3,986	4.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	(461)	(2.3%)	226	1.1%	20,291	101.2%	20,056	23.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	140	1.2%	227	1.9%	11,607	96.9%	11,975	14.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	47	1.1%	98	2.3%	4,148	96.6%	4,293	5.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	3	4.4%	3	4.6%	66	91.0%	73	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	904	26.0%	54	1.5%	2,524	72.5%	3,481	4.1%	-	-	-	-
Total By Income Source	**-**	**-**	**1,092**	**1.3%**	**1,371**	**1.6%**	**82,488**	**97.1%**	**84,951**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	298	13.2%	171	7.6%	1,787	79.2%	2,256	2.7%	-	-	-	-
Commercial	-	-	434	16.4%	96	3.6%	2,110	79.9%	2,640	3.1%	-	-	-	-
Households	-	-	1,883	2.3%	1,103	1.4%	78,591	96.3%	81,577	96.0%	-	-	-	-
Other	-	-	(1,522)	100.0%	-	-	-	-	(1,522)	(1.8%)	-	-	-	-
Total By Customer Group	**-**	**-**	**1,092**	**1.3%**	**1,371**	**1.6%**	**82,488**	**97.1%**	**84,951**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2,558	24.1%	-	-	8,061	75.9%	-	-	10,619	54.2%
Bulk Water	41	.8%	136	2.8%	-	-	4,682	96.4%	4,859	24.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	33	15.1%	4	1.7%	4	1.6%	177	81.6%	217	1.1%
Other	2	-	119	3.1%	17	.4%	3,758	96.5%	3,896	19.9%
Total	**2,633**	**13.4%**	**259**	**1.3%**	**8,082**	**41.3%**	**8,617**	**44.0%**	**19,590**	**100.0%**

Contact Details

Municipal Manager	Mr Isaac Willem Jimmy Stadhouer	053 353 5300
Financial Manager	Mr Howard Humphrey Meiring	053 353 5301

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYANCUMA (NC078)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**137,219**	**50,193**	**36.6%**	**50,193**	**36.6%**	**47,885**	**36.8%**	**4.8%**
Property rates	13,056	12,625	96.7%	12,625	96.7%	14,341	132.8%	(12.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	40,811	8,849	21.7%	8,849	21.7%	7,561	19.8%	17.0%
Service charges - water revenue	18,671	4,978	26.7%	4,978	26.7%	4,287	23.8%	16.1%
Service charges - sanitation revenue	4,876	2,159	44.3%	2,159	44.3%	1,882	51.5%	14.7%
Service charges - refuse revenue	3,402	1,698	49.9%	1,698	49.9%	1,380	43.4%	23.1%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	434	38	8.8%	38	8.8%	59	19.7%	(35.9%)
Interest earned - external investments	263	38	14.4%	38	14.4%	48	19.3%	(21.5%)
Interest earned - outstanding debtors	526	444	84.5%	444	84.5%	325	81.3%	36.6%
Dividends received	-	-	-	-	-	-	-	-
Fines	3,636	97	2.7%	97	2.7%	129	4.1%	(24.7%)
Licences and permits	121	181	149.9%	181	149.9%	282	-	(35.7%)
Agency services	1,136	-	-	-	-	-	-	-
Transfers recognised - operational	49,479	18,918	38.2%	18,918	38.2%	17,243	37.8%	9.7%
Other own revenue	808	167	20.7%	167	20.7%	347	5.7%	(51.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**185,238**	**36,036**	**19.5%**	**36,036**	**19.5%**	**31,398**	**19.3%**	**14.8%**
Employee related costs	65,096	14,192	21.8%	14,192	21.8%	12,946	28.5%	9.6%
Remuneration of councillors	4,919	1,107	22.5%	1,107	22.5%	1,031	25.1%	7.3%
Debt impairment	15,104	(17)	(.1%)	(17)	(.1%)	-	-	(100.0%)
Depreciation and asset impairment	11,617	-	-	-	-	-	-	-
Finance charges	5,218	2,784	53.4%	2,784	53.4%	1,920	110.5%	45.0%
Bulk purchases	42,400	11,727	27.7%	11,727	27.7%	7,214	18.4%	62.5%
Other Materials	5,004	285	5.7%	285	5.7%	542	-	(47.4%)
Contracted services	10,613	1,211	11.4%	1,211	11.4%	2,484	147.1%	(51.3%)
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	25,267	4,747	18.8%	4,747	18.8%	5,259	12.1%	(9.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(48,018)**	**14,157**		**14,157**		**16,487**		
Transfers recognised - capital	28,855	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	(5)	-	(5)	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**(19,163)**	**14,152**		**14,152**		**16,487**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(19,163)**	**14,152**		**14,152**		**16,487**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(19,163)**	**14,152**		**14,152**		**16,487**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(19,163)**	**14,152**		**14,152**		**16,487**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**31,026**	**3,210**	**10.3%**	**3,210**	**10.3%**	**1,344**	**1.5%**	**138.8%**
National Government	28,855	3,210	11.1%	3,210	11.1%	458	.7%	600.1%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**28,855**	**3,210**	**11.1%**	**3,210**	**11.1%**	**458**	**.7%**	**600.1%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	2,171	-	-	-	-	886	5.0%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**31,026**	**3,210**	**10.3%**	**3,210**	**10.3%**	**1,344**	**1.5%**	**138.8%**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12,527**	**873**	**7.0%**	**873**	**7.0%**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	12,527	873	7.0%	873	7.0%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**18,499**	**2,336**	**12.6%**	**2,336**	**12.6%**	**1,344**	**1.7%**	**73.8%**
Electricity	6,053	858	14.2%	858	14.2%	1,344	5.1%	(36.1%)
Water	7,500	1,478	19.7%	1,478	19.7%	-	-	(100.0%)
Waste Water Management	3,027	-	-	-	-	-	-	-
Waste Management	1,919	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**153,952**	**44,172**	**28.7%**	**44,172**	**28.7%**	**53,062**	**28.0%**	**(16.8%)**
Property rates, penalties and collection charges	11,098	2,936	26.5%	2,936	26.5%	2,112	23.0%	39.1%
Service charges	57,596	9,937	17.3%	9,937	17.3%	9,231	17.2%	7.6%
Other revenue	**6,135**	**484**	**7.9%**	**484**	**7.9%**	**817**	**8.4%**	**(40.8%)**
Government - operating	49,479	21,583	43.6%	21,583	43.6%	25,279	54.8%	(14.6%)
Government - capital	28,855	8,750	30.3%	8,750	30.3%	15,250	21.8%	(42.6%)
Interest	789	482	61.1%	482	61.1%	374	57.5%	29.1%
Dividends	-	-	-	-	-	-	-	-
Payments	**(158,516)**	**(40,295)**	**25.4%**	**(40,295)**	**25.4%**	**(32,819)**	**25.6%**	**22.8%**
Suppliers and employees	(153,299)	(37,511)	24.5%	(37,511)	24.5%	(30,899)	24.5%	21.4%
Finance charges	(5,218)	(2,784)	53.4%	(2,784)	53.4%	(1,920)	109.4%	45.0%
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(4,564)**	**3,877**	**(84.9%)**	**3,877**	**(84.9%)**	**20,243**	**33.1%**	**(80.8%)**
Cash Flow from Investing Activities								
Receipts	**-**	**1,302**	**-**	**1,302**	**-**	**657**	**-**	**98.1%**
Proceeds on disposal of PPE	-	5	-	5	-	-	-	(100.0%)
Decrease in non-current debtors	-	1,297	-	1,297	-	657	-	97.3%
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(31,026)**	**(3,229)**	**10.4%**	**(3,229)**	**10.4%**	**(2,002)**	**2.9%**	**61.3%**
Capital assets	(31,026)	(3,229)	10.4%	(3,229)	10.4%	(2,002)	2.9%	61.3%
Net Cash from/(used) Investing Activities	**(31,026)**	**(1,927)**	**6.2%**	**(1,927)**	**6.2%**	**(1,345)**	**1.9%**	**43.3%**
Cash Flow from Financing Activities								
Receipts	**10**	**(0)**	**(2.5%)**	**(0)**	**(2.5%)**	**0**	**-**	**(177.6%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	10	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(0)	-	(0)	-	0	-	(177.6%)
Payments	**(1,856)**	**-**	**-**	**-**	**-**	**(77)**	**.4%**	**(100.0%)**
Repayment of borrowing	(1,856)	-	-	-	-	(77)	.4%	(100.0%)
Net Cash from/(used) Financing Activities	**(1,846)**	**(0)**	**-**	**(0)**	**-**	**(76)**	**.4%**	**(99.7%)**
Net Increase/(Decrease) in cash held	**(37,436)**	**1,950**	**(5.2%)**	**1,950**	**(5.2%)**	**18,822**	**(68.6%)**	**(89.6%)**
Cash/cash equivalents at the year begin:	100	1,204	1,203.7%	1,204	1,203.7%	(22,811)	-	(105.3%)
Cash/cash equivalents at the year end:	**(37,336)**	**3,153**	**(8.4%)**	**3,153**	**(8.4%)**	**(3,989)**	**14.5%**	**(179.1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1,692	6.2%	1,457	5.3%	1,083	4.0%	23,013	84.5%	27,245	33.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1,752	35.0%	506	10.1%	238	4.8%	2,503	50.1%	5,000	6.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	545	3.4%	261	1.7%	4,208	26.6%	10,780	68.3%	15,794	19.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	750	4.6%	573	3.5%	501	3.1%	14,371	88.7%	16,195	19.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	590	4.1%	478	3.3%	431	3.0%	12,859	89.6%	14,358	17.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	640	26.1%	747	30.5%	637	26.0%	428	17.4%	2,453	3.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	23	1.8%	18	1.4%	25	1.9%	1,203	94.8%	1,269	1.5%	-	-	-	-
Total By Income Source	**5,992**	**7.3%**	**4,041**	**4.9%**	**7,123**	**8.7%**	**65,159**	**79.2%**	**82,314**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	522	27.5%	198	10.4%	408	21.5%	773	40.6%	1,901	2.3%	-	-	-	-
Commercial	978	15.3%	391	6.1%	1,101	17.3%	3,911	61.3%	6,381	7.8%	-	-	-	-
Households	4,492	6.1%	3,451	4.7%	5,614	7.6%	60,475	81.7%	74,032	89.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**5,992**	**7.3%**	**4,041**	**4.9%**	**7,123**	**8.7%**	**65,159**	**79.2%**	**82,314**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	8,695	7.6%	-	-	6,579	5.8%	98,419	86.6%	113,693	92.1%
Bulk Water	130	92.9%	-	-	-	-	10	7.1%	140	.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1,886	21.7%	1,455	16.8%	761	8.8%	4,572	52.7%	8,674	7.0%
Auditor-General	468	52.9%	116	13.1%	3	.3%	299	33.7%	885	.7%
Other	-	-	-	-	-	-	-	-	-	-
Total	**11,179**	**9.1%**	**1,570**	**1.3%**	**7,343**	**6.0%**	**103,300**	**83.7%**	**123,392**	**100.0%**

Contact Details

Municipal Manager	Mr Pliet Papier	
Financial Manager	Ms CC ZEALAND	053 298 1810

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: PIXLEY KA SEME (NC) (DC7)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**57,191**	**13,575**	**23.7%**	**13,575**	**23.7%**	**14,874**	**29.1%**	**(8.7%)**
Property rates	-	-		-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	71	-	-	-	-	26	37.0%	(100.0%)
Interest earned - external investments	510	130	25.6%	130	25.6%	131	52.4%	(.4%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	668	-	(100.0%)
Transfers recognised - operational	53,538	11,990	22.4%	11,990	22.4%	13,785	28.8%	(13.0%)
Other own revenue	3,072	1,455	47.4%	1,455	47.4%	264	8.9%	450.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**55,773**	**13,140**	**23.6%**	**13,140**	**23.6%**	**12,544**	**24.1%**	**4.8%**
Employee related costs	33,571	8,492	25.3%	8,492	25.3%	7,662	25.7%	10.8%
Remuneration of councillors	4,456	1,052	23.6%	1,052	23.6%	1,017	24.0%	3.4%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2,000	-	-	-	-	-	-	-
Finance charges	60	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	895	791	88.4%	791	88.4%	1,064	57.4%	(25.7%)
Contracted services	1,852	525	28.4%	525	28.4%	406	16.5%	29.2%
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	12,938	2,280	17.6%	2,280	17.6%	2,394	15.5%	(4.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1,418**	**435**		**435**		**2,330**		
Transfers recognised - capital	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1,418**	**435**		**435**		**2,330**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1,418**	**435**		**435**		**2,330**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1,418**	**435**		**435**		**2,330**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1,418**	**435**		**435**		**2,330**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**1,650**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1,650	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**1,650**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Governance and Administration	**1,650**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	1,650	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**57,191**	**13,445**	**23.5%**	**13,445**	**23.5%**	**14,874**	**29.1%**	**(9.6%)**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	**3,143**	**1,455**	**46.3%**	**1,455**	**46.3%**	**958**	**32.1%**	**51.8%**
Government - operating	53,538	11,990	22.4%	11,990	22.4%	13,785	28.8%	(13.0%)
Government - capital	-	-	-	-	-	-	-	-
Interest	510	-	-	-	-	131	52.4%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(53,773)**	**(34,569)**	**64.3%**	**(34,569)**	**64.3%**	**(37,313)**	**78.5%**	**(7.4%)**
Suppliers and employees	(53,713)	(34,569)	64.4%	(34,569)	64.4%	(37,313)	78.7%	(7.4%)
Finance charges	(60)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**3,418**	**(21,124)**	**(617.9%)**	**(21,124)**	**(617.9%)**	**(22,439)**	**(640.4%)**	**(5.9%)**
Cash Flow from Investing Activities								
Receipts	**-**	**21,127**	**-**	**21,127**	**-**	**22,469**	**-**	**(6.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	(7,513)	-	(7,513)	-	(3,822)	-	96.6%
Decrease in other non-current receivables	-	10,465	-	10,465	-	23,742	-	(55.9%)
Decrease (increase) in non-current investments	-	18,176	-	18,176	-	2,550	-	612.8%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**-**	**21,127**	**-**	**21,127**	**-**	**22,469**	**-**	**(6.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**(15)**	**-**	**(15)**	**-**	**(203)**	**19.6%**	**(92.6%)**
Repayment of borrowing	-	(15)	-	(15)	-	(203)	19.6%	(92.6%)
Net Cash from/(used) Financing Activities	**-**	**(15)**	**-**	**(15)**	**-**	**(203)**	**19.6%**	**(92.6%)**
Net Increase/(Decrease) in cash held	**3,418**	**(12)**	**(.4%)**	**(12)**	**(.4%)**	**(172)**	**(7.0%)**	**(92.9%)**
Cash/cash equivalents at the year begin:	3,472	220	6.3%	220	6.3%	220	-	-
Cash/cash equivalents at the year end:	**6,891**	**208**	**3.0%**	**208**	**3.0%**	**48**	**1.9%**	**333.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	600	64.2%	15	1.6%	3	.4%	316	33.8%	934	100.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	**600**	**64.2%**	**15**	**1.6%**	**3**	**.4%**	**316**	**33.8%**	**934**	**100.0%**

Contact Details

Municipal Manager	Mr Rodney Eric Pieterse	053 631 0891
Financial Manager	Mr Bradley F James	053 631 0891

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: !KAI! GARIB (NC082)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**231,732**	**81,942**	**35.4%**	**81,942**	**35.4%**	**54,889**	**26.1%**	**49.3%**
Property rates	22,580	18,462	81.8%	18,462	81.8%	881	4.8%	1,996.0%
Property rates - penalties and collection charges	-	1,178	-	1,178	-	-	-	(100.0%)
Service charges - electricity revenue	77,113	15,606	20.2%	15,606	20.2%	15,666	21.6%	(.4%)
Service charges - water revenue	18,404	3,685	20.0%	3,685	20.0%	3,368	17.6%	9.4%
Service charges - sanitation revenue	11,564	2,899	25.1%	2,899	25.1%	2,412	22.1%	20.2%
Service charges - refuse revenue	8,391	2,117	25.2%	2,117	25.2%	1,680	21.2%	26.0%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	69	224	323.7%	224	323.7%	13	5.9%	1,572.6%
Interest earned - external investments	28	107	383.8%	107	383.8%	3	1.7%	3,696.2%
Interest earned - outstanding debtors	9,397	3,303	35.2%	3,303	35.2%	2,699	28.2%	22.4%
Dividends received	-	-	-	-	-	-	-	-
Fines	52	13	25.2%	13	25.2%	1	.7%	1,117.2%
Licences and permits	1,405	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	82,250	34,196	41.6%	34,196	41.6%	27,893	40.6%	22.6%
Other own revenue	479	151	31.6%	151	31.6%	273	33.5%	(44.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**231,232**	**40,546**	**17.5%**	**40,546**	**17.5%**	**39,909**	**19.1%**	**1.6%**
Employee related costs	101,837	25,115	24.7%	25,115	24.7%	24,114	25.9%	4.2%
Remuneration of councillors	7,009	1,650	23.5%	1,650	23.5%	1,474	23.5%	11.9%
Debt impairment	17,617	-	-	-	-	-	-	-
Depreciation and asset impairment	3,166	-	-	-	-	-	-	-
Finance charges	1,590	6	.4%	6	.4%	104	5.5%	(94.1%)
Bulk purchases	58,656	-	-	-	-	3,947	7.9%	(100.0%)
Other Materials	6,586	1,714	26.0%	1,714	26.0%	84	2.8%	1,939.8%
Contracted services	8,590	2,827	32.9%	2,827	32.9%	3,555	21.3%	(20.5%)
Transfers and grants	-	-	-	-	-	336	6.2%	(100.0%)
Other expenditure	26,180	9,234	35.3%	9,234	35.3%	6,295	46.4%	46.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**500**	**41,396**		**41,396**		**14,981**		
Transfers recognised - capital	25,934	9,500	36.6%	9,500	36.6%	13,588	38.4%	(30.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**26,434**	**50,896**		**50,896**		**28,569**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**26,434**	**50,896**		**50,896**		**28,569**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**26,434**	**50,896**		**50,896**		**28,569**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**26,434**	**50,896**		**50,896**		**28,569**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**26,434**	**6,835**	**25.9%**	**6,835**	**25.9%**	**9,598**	**26.0%**	**(28.8%)**
National Government	25,934	6,467	24.9%	6,467	24.9%	9,504	26.8%	(32.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**25,934**	**6,467**	**24.9%**	**6,467**	**24.9%**	**9,504**	**26.8%**	**(32.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	500	368	73.5%	368	73.5%	93	6.2%	293.8%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**26,434**	**6,835**	**25.9%**	**6,835**	**25.9%**	**9,598**	**26.0%**	**(28.8%)**
Governance and Administration	**500**	**183**	**36.6%**	**183**	**36.6%**	**-**	**-**	**(100.0%)**
Executive & Council	500	31	6.2%	31	6.2%	-	-	(100.0%)
Budget & Treasury Office	-	86	-	86	-	-	-	(100.0%)
Corporate Services	-	66	-	66	-	-	-	(100.0%)
Community and Public Safety	**-**	**220**	**-**	**220**	**-**	**-**	**-**	**(100.0%)**
Community & Social Services	-	220	-	220	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**15**	**-**	**15**	**-**	**31**	**-**	**(50.8%)**
Planning and Development	-	-	-	-	-	20	-	(100.0%)
Road Transport	-	15	-	15	-	11	-	37.5%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**25,934**	**6,417**	**24.7%**	**6,417**	**24.7%**	**9,566**	**27.0%**	**(32.9%)**
Electricity	-	2,442	-	2,442	-	2,692	36.0%	(9.3%)
Water	20,934	2,209	10.6%	2,209	10.6%	6,809	35.1%	(67.6%)
Waste Water Management	5,000	1,515	30.3%	1,515	30.3%	66	.8%	2,212.8%
Waste Management	-	250	-	250	-	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**225,223**	**75,280**	**33.4%**	**75,280**	**33.4%**	**67,320**	**30.0%**	**11.8%**
Property rates, penalties and collection charges	22,580	5,161	22.9%	5,161	22.9%	881	6.4%	485.9%
Service charges	83,029	20,059	24.2%	20,059	24.2%	22,968	23.7%	(12.7%)
Other revenue	**2,005**	**1,828**	**91.2%**	**1,828**	**91.2%**	**287**	**10.6%**	**536.0%**
Government - operating	82,250	35,363	43.0%	35,363	43.0%	27,893	40.6%	26.8%
Government - capital	25,934	9,500	36.6%	9,500	36.6%	12,589	35.6%	(24.5%)
Interest	9,425	3,369	35.8%	3,369	35.8%	2,702	40.7%	24.7%
Dividends	-	-	-	-	-	-	-	-
Payments	**(197,682)**	**(59,682)**	**30.2%**	**(59,682)**	**30.2%**	**(40,212)**	**21.5%**	**48.4%**
Suppliers and employees	(196,092)	(59,676)	30.4%	(59,676)	30.4%	(39,659)	22.1%	50.5%
Finance charges	(1,590)	(6)	.4%	(6)	.4%	(104)	5.5%	(94.1%)
Transfers and grants	-	-	-	-	-	(449)	8.2%	(100.0%)
Net Cash from/(used) Operating Activities	**27,541**	**15,598**	**56.6%**	**15,598**	**56.6%**	**27,108**	**73.5%**	**(42.5%)**
Cash Flow from Investing Activities								
Receipts	**-**	**(900)**	**-**	**(900)**	**-**	**753**	**143.3%**	**(219.7%)**
Proceeds on disposal of PPE	-	-	-	-	-	556	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	197	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(900)	-	(900)	-	-	-	(100.0%)
Payments	**(25,934)**	**(10,031)**	**38.7%**	**(10,031)**	**38.7%**	**(9,624)**	**26.3%**	**4.2%**
Capital assets	(25,934)	(10,031)	38.7%	(10,031)	38.7%	(9,624)	26.3%	4.2%
Net Cash from/(used) Investing Activities	**(25,934)**	**(10,931)**	**42.1%**	**(10,931)**	**42.1%**	**(8,871)**	**24.6%**	**23.2%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**18**	**29.5%**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	18	29.5%	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**18**	**29.5%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**1,607**	**4,667**	**290.4%**	**4,667**	**290.4%**	**18,255**	**1,934.1%**	**(74.4%)**
Cash/cash equivalents at the year begin:	-	(157)	-	(157)	-	568	47.2%	(127.7%)
Cash/cash equivalents at the year end:	**1,607**	**4,510**	**280.6%**	**4,510**	**280.6%**	**18,822**	**876.3%**	**(76.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1,643	3.8%	1,035	2.4%	925	2.2%	39,068	91.6%	42,671	26.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3,937	13.9%	1,232	4.4%	933	3.3%	22,148	78.4%	28,249	17.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1,388	3.2%	714	1.6%	11,167	25.8%	30,074	69.4%	43,342	27.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	994	5.1%	613	3.1%	507	2.6%	17,487	89.2%	19,601	12.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	750	4.0%	525	2.8%	458	2.5%	16,806	90.7%	18,539	11.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	312	4.2%	239	3.2%	262	3.5%	6,613	89.1%	7,425	4.6%	-	-	-	-
Total By Income Source	**9,023**	**5.6%**	**4,359**	**2.7%**	**14,251**	**8.9%**	**132,195**	**82.7%**	**159,828**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	474	5.0%	286	3.0%	2,536	26.5%	6,256	65.5%	9,553	6.0%	-	-	-	-
Commercial	1,149	9.5%	282	2.3%	3,323	27.5%	7,309	60.6%	12,064	7.5%	-	-	-	-
Households	7,186	5.4%	3,654	2.7%	7,103	5.3%	115,014	86.5%	132,956	83.2%	-	-	-	-
Other	214	4.1%	137	2.6%	1,289	24.5%	3,616	68.8%	5,256	3.3%	-	-	-	-
Total By Customer Group	**9,023**	**5.6%**	**4,359**	**2.7%**	**14,251**	**8.9%**	**132,195**	**82.7%**	**159,828**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	158,075	100.0%	158,075	75.3%
Bulk Water	-	-	-	-	111	2.9%	3,755	97.1%	3,866	1.8%
PAYE deductions	-	-	-	-	-	-	27,724	100.0%	27,724	13.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1,798	14.7%	3,525	28.9%	1,671	13.7%	5,214	42.7%	12,208	5.8%
Auditor-General	-	-	-	-	-	-	8,127	100.0%	8,127	3.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	**1,798**	**.9%**	**3,525**	**1.7%**	**1,782**	**.8%**	**202,894**	**96.6%**	**209,999**	**100.0%**

Contact Details

Municipal Manager	Mr Isak G.A. De Waal (Act)	054 431 6300
Financial Manager	Mrs Anthanique F. Beukes (Act)	054 461 6437

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: !KHEIS (NC084)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**45,259**	**22,908**	**50.6%**	**22,908**	**50.6%**	**24,523**	**54.6%**	**(6.6%)**
Property rates	4,368	7,095	162.4%	7,095	162.4%	9,089	193.3%	(21.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	4,301	872	20.3%	872	20.3%	835	17.3%	4.5%
Service charges - sanitation revenue	1,780	485	27.2%	485	27.2%	389	20.9%	24.7%
Service charges - refuse revenue	2,891	662	22.9%	662	22.9%	808	30.5%	(18.1%)
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	593	81	13.7%	81	13.7%	4	.7%	1,892.2%
Interest earned - external investments	280	-	-	-	-	-	-	-
Interest earned - outstanding debtors	167	691	414.7%	691	414.7%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	68	-	-	-	-	-	-	-
Licences and permits	11	22	209.7%	22	209.7%	398	4,867.5%	(94.4%)
Agency services	1,818	104	5.7%	104	5.7%	-	-	(100.0%)
Transfers recognised - operational	27,328	12,316	45.1%	12,316	45.1%	11,285	44.8%	9.1%
Other own revenue	1,657	581	35.0%	581	35.0%	1,714	76.9%	(66.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**59,722**	**9,493**	**15.9%**	**9,493**	**15.9%**	**10,711**	**17.6%**	**(11.4%)**
Employee related costs	28,964	6,702	23.1%	6,702	23.1%	6,224	22.5%	7.7%
Remuneration of councillors	3,099	680	21.9%	680	21.9%	371	12.1%	83.0%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4,532	-	-	-	-	53	1.6%	(100.0%)
Finance charges	-	1	-	1	-	-	-	(100.0%)
Bulk purchases	1,350	-	-	-	-	441	34.7%	(100.0%)
Other Materials	2,087	89	4.2%	89	4.2%	31	1.4%	184.8%
Contracted services	3,709	1,378	37.2%	1,378	37.2%	1,393	-	(1.1%)
Transfers and grants	-	18	-	18	-	-	-	(100.0%)
Other expenditure	15,981	625	3.9%	625	3.9%	2,198	12.5%	(71.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(14,463)**	**13,415**		**13,415**		**13,812**		
Transfers recognised - capital	14,567	8,920	61.2%	8,920	61.2%	4,400	24.0%	102.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**104**	**22,335**		**22,335**		**18,212**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**104**	**22,335**		**22,335**		**18,212**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**104**	**22,335**		**22,335**		**18,212**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**104**	**22,335**		**22,335**		**18,212**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**14,567**	**7,034**	**48.3%**	**7,034**	**48.3%**	**2,996**	**16.4%**	**134.8%**
National Government	14,567	4,102	28.2%	4,102	28.2%	2,996	16.4%	36.9%
Provincial Government	-	2,771	-	2,771	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**14,567**	**6,873**	**47.2%**	**6,873**	**47.2%**	**2,996**	**16.4%**	**129.4%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Public contributions and donations	-	162	-	162	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**14,567**	**7,034**	**48.3%**	**7,034**	**48.3%**	**2,996**	**16.4%**	**134.8%**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**3,577**	**162**	**4.5%**	**162**	**4.5%**	**2,321**	**69.3%**	**(93.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	3,577	162	4.5%	162	4.5%	2,321	69.3%	(93.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**10,990**	**6,873**	**62.5%**	**6,873**	**62.5%**	**674**	**4.7%**	**919.0%**
Electricity	-	-	-	-	-	-	-	-
Water	4,000	2,771	69.3%	2,771	69.3%	341	4.5%	713.1%
Waste Water Management	6,990	4,102	58.7%	4,102	58.7%	334	5.1%	1,129.4%
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**53,409**	**23,841**	**44.6%**	**23,841**	**44.6%**	**20,211**	**36.4%**	**18.0%**
Property rates, penalties and collection charges	2,500	752	30.1%	752	30.1%	378	17.5%	99.2%
Service charges	5,272	585	11.1%	585	11.1%	2,033	41.6%	(71.2%)
Other revenue	**3,296**	**884**	**26.8%**	**884**	**26.8%**	**2,116**	**46.4%**	**(58.2%)**
Government - operating	27,328	12,691	46.4%	12,691	46.4%	11,285	44.8%	12.5%
Government - capital	14,567	8,920	61.2%	8,920	61.2%	4,400	24.0%	102.7%
Interest	447	9	2.0%	9	2.0%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(55,190)**	**(14,248)**	**25.8%**	**(14,248)**	**25.8%**	**(11,119)**	**21.5%**	**28.1%**
Suppliers and employees	(55,190)	(14,248)	25.8%	(14,248)	25.8%	(11,119)	21.5%	28.1%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(1,781)**	**9,593**	**(538.6%)**	**9,593**	**(538.6%)**	**9,092**	**244.8%**	**5.5%**
Cash Flow from Investing Activities								
Receipts	**850**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	850	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(14,567)**	**(7,866)**	**54.0%**	**(7,866)**	**54.0%**	**(807)**	**4.4%**	**874.5%**
Capital assets	(14,567)	(7,866)	54.0%	(7,866)	54.0%	(807)	4.4%	874.5%
Net Cash from/(used) Investing Activities	**(13,717)**	**(7,866)**	**57.3%**	**(7,866)**	**57.3%**	**(807)**	**4.6%**	**874.5%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(15,498)**	**1,727**	**(11.1%)**	**1,727**	**(11.1%)**	**8,285**	**(59.9%)**	**(79.2%)**
Cash/cash equivalents at the year begin:	-	177	-	177	-	-	-	(100.0%)
Cash/cash equivalents at the year end:	**(15,498)**	**1,904**	**(12.3%)**	**1,904**	**(12.3%)**	**8,285**	**(59.9%)**	**(77.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	323	2.2%	278	1.9%	14,429	96.0%	15,030	22.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	31	.4%	8	.1%	8,440	99.5%	8,478	12.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	182	2.2%	155	1.8%	8,098	96.0%	8,436	12.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	248	2.0%	242	1.9%	12,059	96.1%	12,550	18.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	108	.5%	96	.4%	23,491	99.1%	23,696	34.7%	-	-	-	-
Total By Income Source	**-**	**-**	**893**	**1.3%**	**780**	**1.1%**	**66,517**	**97.5%**	**68,190**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	58	2.6%	51	2.3%	2,080	95.1%	2,189	3.2%	-	-	-	-
Commercial	-	-	171	5.8%	88	3.0%	2,688	91.2%	2,947	4.3%	-	-	-	-
Households	-	-	622	1.1%	623	1.1%	55,384	97.8%	56,629	83.0%	-	-	-	-
Other	-	-	43	.7%	19	.3%	6,364	99.0%	6,426	9.4%	-	-	-	-
Total By Customer Group	**-**	**-**	**893**	**1.3%**	**780**	**1.1%**	**66,517**	**97.5%**	**68,190**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	113	16.2%	111	16.0%	104	15.0%	367	52.8%	695	12.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	223	4.9%	324	7.1%	115	2.5%	3,906	85.5%	4,568	78.9%
Auditor-General	43	8.1%	17	3.2%	19	3.6%	451	85.1%	530	9.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	**379**	**6.5%**	**452**	**7.8%**	**238**	**4.1%**	**4,724**	**81.5%**	**5,793**	**100.0%**

Contact Details

Municipal Manager	Mr Davy Jacobs	054 833 9500
Financial Manager	Ms S Mahonie	054 833 9500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: TSANTSABANE (NC085)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**229,544**	**49,937**	**21.8%**	**49,937**	**21.8%**	**50,721**	**22.4%**	**(1.5%)**
Property rates	35,502	27,566	77.6%	27,566	77.6%	15,246	40.1%	80.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	54,133	3,326	6.1%	3,326	6.1%	9,971	20.3%	(66.6%)
Service charges - water revenue	49,317	887	1.8%	887	1.8%	2,967	8.3%	(70.1%)
Service charges - sanitation revenue	21,976	1,804	8.2%	1,804	8.2%	4,560	26.9%	(60.4%)
Service charges - refuse revenue	23,806	1,113	4.7%	1,113	4.7%	2,090	15.3%	(46.8%)
Service charges - other	-	-	-	-	-	0	-	(100.0%)
Rental of facilities and equipment	246	41	16.6%	41	16.6%	99	28.6%	(58.8%)
Interest earned - external investments	550	2	.3%	2	.3%	1	.3%	14.8%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	600	6	1.0%	6	1.0%	9	1.3%	(35.9%)
Licences and permits	520	254	48.9%	254	48.9%	569	129.9%	(55.3%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	40,760	14,744	36.2%	14,744	36.2%	14,077	37.3%	4.7%
Other own revenue	1,134	79	7.0%	79	7.0%	980	8.8%	(91.9%)
Gains on disposal of PPE	1,000	115	11.5%	115	11.5%	150	.7%	(23.3%)
Operating Expenditure	**227,938**	**10,670**	**4.7%**	**10,670**	**4.7%**	**28,978**	**12.9%**	**(63.2%)**
Employee related costs	81,161	6,302	7.8%	6,302	7.8%	17,767	22.3%	(64.5%)
Remuneration of councillors	3,699	-	-	-	-	311	6.2%	(100.0%)
Debt impairment	11,806	-	-	-	-	-	-	-
Depreciation and asset impairment	17,053	-	-	-	-	-	-	-
Finance charges	5,455	(0)	-	(0)	-	217	4.3%	(100.1%)
Bulk purchases	55,886	(0)	-	(0)	-	5,241	11.6%	(100.0%)
Other Materials	7,563	731	9.7%	731	9.7%	1,440	14.3%	(49.2%)
Contracted services	-	8	-	8	-	940	-	(99.2%)
Transfers and grants	9,675	449	4.6%	449	4.6%	1,288	-	(65.1%)
Other expenditure	35,639	3,180	8.9%	3,180	8.9%	1,774	3.1%	79.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1,606**	**39,266**		**39,266**		**21,743**		
Transfers recognised - capital	19,829	-	-	-	-	4,973	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**21,435**	**39,266**		**39,266**		**26,716**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**21,435**	**39,266**		**39,266**		**26,716**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**21,435**	**39,266**		**39,266**		**26,716**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**21,435**	**39,266**		**39,266**		**26,716**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**20,829**	**-**	**-**	**-**	**-**	**5,507**	**14.1%**	**(100.0%)**
National Government	19,546	-	-	-	-	4,807	23.4%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**19,546**	**-**	**-**	**-**	**-**	**4,807**	**23.4%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1,283	-	-	-	-	700	33.1%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**20,829**	**-**	**-**	**-**	**-**	**5,507**	**14.1%**	**(100.0%)**
Governance and Administration	**1,283**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	1,283	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15,546**	**-**	**-**	**-**	**-**	**5,507**	**35.0%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	15,546	-	-	-	-	5,507	35.0%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**4,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	4,000	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**220,663**	**41,744**	**18.9%**	**41,744**	**18.9%**	**56,470**	**23.9%**	**(26.1%)**
Property rates, penalties and collection charges	30,177	597	2.0%	597	2.0%	6,239	16.4%	(90.4%)
Service charges	126,847	10,782	8.5%	10,782	8.5%	7,193	5.7%	49.9%
Other revenue	**2,500**	**6,169**	**246.8%**	**6,169**	**246.8%**	**15,222**	**121.0%**	**(59.5%)**
Government - operating	40,760	17,093	41.9%	17,093	41.9%	17,489	46.4%	(2.3%)
Government - capital	19,829	7,100	35.8%	7,100	35.8%	10,326	50.3%	(31.2%)
Interest	550	3	.6%	3	.6%	1	.3%	130.3%
Dividends	-	-	-	-	-	-	-	-
Payments	**(189,402)**	**(42,952)**	**22.7%**	**(42,952)**	**22.7%**	**(49,229)**	**24.4%**	**(12.7%)**
Suppliers and employees	(183,948)	(42,030)	22.8%	(42,030)	22.8%	(47,211)	24.0%	(11.0%)
Finance charges	(5,455)	(0)	-	(0)	-	(512)	10.2%	(99.9%)
Transfers and grants	-	(921)	-	(921)	-	(1,505)	-	(38.8%)
Net Cash from/(used) Operating Activities	**31,260**	**(1,208)**	**(3.9%)**	**(1,208)**	**(3.9%)**	**7,241**	**21.3%**	**(116.7%)**
Cash Flow from Investing Activities								
Receipts	**(1,811)**	**115**	**(6.4%)**	**115**	**(6.4%)**	**150**	**1.2%**	**(23.3%)**
Proceeds on disposal of PPE	1,000	115	11.5%	115	11.5%	150	.7%	(23.3%)
Decrease in non-current debtors	(2,511)	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(300)	-	-	-	-	-	-	-
Payments	**(19,829)**	**-**	**-**	**-**	**-**	**(4,807)**	**23.4%**	**(100.0%)**
Capital assets	(19,829)	-	-	-	-	(4,807)	23.4%	(100.0%)
Net Cash from/(used) Investing Activities	**(21,640)**	**115**	**(.5%)**	**115**	**(.5%)**	**(4,657)**	**55.5%**	**(102.5%)**
Cash Flow from Financing Activities								
Receipts	**6**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	6	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**6**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**9,627**	**(1,093)**	**(11.4%)**	**(1,093)**	**(11.4%)**	**2,584**	**10.1%**	**(142.3%)**
Cash/cash equivalents at the year begin:	15,413	2,750	17.8%	2,750	17.8%	369	7.0%	646.1%
Cash/cash equivalents at the year end:	**25,040**	**1,657**	**6.6%**	**1,657**	**6.6%**	**2,952**	**9.5%**	**(43.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr HG Mathobela	053 313 7300
Financial Manager	Ms Anita Kooverjee	053 313 7300

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KGATELOPELE (NC086)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**97,467**	**22,478**	**23.1%**	**22,478**	**23.1%**	**5,316**	**6.4%**	**322.8%**
Property rates	14,966	3,045	20.3%	3,045	20.3%	845	6.0%	260.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	28,967	5,556	19.2%	5,556	19.2%	2,460	11.0%	125.9%
Service charges - water revenue	7,415	1,999	27.0%	1,999	27.0%	516	6.5%	287.0%
Service charges - sanitation revenue	3,672	1,181	32.2%	1,181	32.2%	475	11.0%	148.4%
Service charges - refuse revenue	5,930	1,493	25.2%	1,493	25.2%	614	9.9%	143.3%
Service charges - other	-	5	-	5	-	-	-	(100.0%)
Rental of facilities and equipment	404	41	10.2%	41	10.2%	3	1.8%	1,550.9%
Interest earned - external investments	526	256	48.7%	256	48.7%	-	-	(100.0%)
Interest earned - outstanding debtors	284	20	7.2%	20	7.2%	2	1.4%	746.4%
Dividends received	-	-	-	-	-	-	-	-
Fines	1,018	2	.2%	2	.2%	-	-	(100.0%)
Licences and permits	124	198	158.9%	198	158.9%	-	-	(100.0%)
Agency services	956	-	-	-	-	135	19.3%	(100.0%)
Transfers recognised - operational	23,549	8,562	36.4%	8,562	36.4%	250	1.1%	3,324.7%
Other own revenue	9,366	120	1.3%	120	1.3%	16	.5%	660.8%
Gains on disposal of PPE	291	-	-	-	-	-	-	-
Operating Expenditure	**97,319**	**19,510**	**20.0%**	**19,510**	**20.0%**	**9,917**	**11.9%**	**96.7%**
Employee related costs	31,510	7,834	24.9%	7,834	24.9%	2,214	7.8%	253.9%
Remuneration of councillors	2,540	626	24.6%	626	24.6%	159	6.8%	292.7%
Debt impairment	5,774	-	-	-	-	-	-	-
Depreciation and asset impairment	10,276	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	23,190	6,793	29.3%	6,793	29.3%	5,052	29.0%	34.5%
Other Materials	5,027	37	.7%	37	.7%	221	10.7%	(83.3%)
Contracted services	5,099	2,363	46.3%	2,363	46.3%	954	15.1%	147.7%
Transfers and grants	-	-	-	-	-	281	-	(100.0%)
Other expenditure	13,903	1,856	13.4%	1,856	13.4%	1,035	8.6%	79.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**148**	**2,969**		**2,969**		**(4,601)**		
Transfers recognised - capital	15,675	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**15,823**	**2,969**		**2,969**		**(4,601)**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**15,823**	**2,969**		**2,969**		**(4,601)**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**15,823**	**2,969**		**2,969**		**(4,601)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**15,823**	**2,969**		**2,969**		**(4,601)**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**17,275**	**4,189**	**24.2%**	**4,189**	**24.2%**	**2,512**	**18.1%**	**66.8%**
National Government	15,675	3,358	21.4%	3,358	21.4%	2,452	20.3%	37.0%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**15,675**	**3,358**	**21.4%**	**3,358**	**21.4%**	**2,452**	**20.3%**	**37.0%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1,600	831	51.9%	831	51.9%	60	3.4%	1,283.0%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**17,275**	**4,189**	**24.2%**	**4,189**	**24.2%**	**2,512**	**18.1%**	**66.8%**
Governance and Administration	**1,200**	**151**	**12.6%**	**151**	**12.6%**	**60**	**10.6%**	**151.2%**
Executive & Council	500	-	-	-	-	-	-	-
Budget & Treasury Office	700	151	21.6%	151	21.6%	60	92.4%	151.2%
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**400**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	400	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**15,675**	**4,038**	**25.8%**	**4,038**	**25.8%**	**2,452**	**18.4%**	**64.7%**
Electricity	2,700	1,330	49.3%	1,330	49.3%	-	-	(100.0%)
Water	5,000	680	13.6%	680	13.6%	351	8.4%	93.9%
Waste Water Management	7,975	2,027	25.4%	2,027	25.4%	2,101	25.9%	(3.5%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**99,366**	**-**	**-**	**-**	**-**	**32,713**	**34.3%**	**(100.0%)**
Property rates, penalties and collection charges	11,973	-	-	-	-	1,668	11.8%	(100.0%)
Service charges	36,787	-	-	-	-	9,109	22.3%	(100.0%)
Other revenue	**10,374**	**-**	**-**	**-**	**-**	**4,434**	**90.7%**	**(100.0%)**
Government - operating	23,549	-	-	-	-	10,502	45.6%	(100.0%)
Government - capital	16,399	-	-	-	-	7,000	57.9%	(100.0%)
Interest	284	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(62,241)**	**-**	**-**	**-**	**-**	**(18,331)**	**26.7%**	**(100.0%)**
Suppliers and employees	(67,366)	-	-	-	-	(18,248)	26.6%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	5,125	-	-	-	-	(83)	-	(100.0%)
Net Cash from/(used) Operating Activities	**37,125**	**-**	**-**	**-**	**-**	**14,382**	**53.5%**	**(100.0%)**
Cash Flow from Investing Activities								
Receipts	**14,091**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	300	-	-	-	-	-	-	-
Decrease in non-current debtors	13,791	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(1,600)**	**-**	**-**	**-**	**-**	**(2,510)**	**20.7%**	**(100.0%)**
Capital assets	(1,600)	-	-	-	-	(2,510)	20.7%	(100.0%)
Net Cash from/(used) Investing Activities	**12,491**	**-**	**-**	**-**	**-**	**(2,510)**	**62.0%**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**12**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	12	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**12**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**49,628**	**-**	**-**	**-**	**-**	**11,872**	**52.0%**	**(100.0%)**
Cash/cash equivalents at the year begin:	1,468	-	-	-	-	13,037	-	(100.0%)
Cash/cash equivalents at the year end:	**51,096**	**-**	**-**	**-**	**-**	**24,909**	**109.1%**	**(100.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1,692	7.7%	628	2.9%	545	2.5%	18,981	86.9%	21,847	33.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1,720	19.4%	554	6.3%	386	4.4%	6,199	70.0%	8,860	13.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1,780	12.3%	520	3.6%	560	3.9%	11,647	80.3%	14,507	22.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	726	7.4%	453	4.6%	224	2.3%	8,401	85.7%	9,803	14.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,183	10.5%	545	4.9%	454	4.0%	9,038	80.6%	11,219	17.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	8	11.2%	3	3.5%	3	3.5%	61	81.8%	75	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	0	.2%	0	-	0	-	193	99.7%	193	.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1,442)	192.2%	2	(.2%)	4	(.5%)	687	(91.5%)	(750)	(1.1%)	-	-	-	-
Total By Income Source	**5,668**	**8.6%**	**2,704**	**4.1%**	**2,176**	**3.3%**	**55,206**	**84.0%**	**65,754**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(1)	-	103	3.3%	61	2.0%	2,911	94.7%	3,073	4.7%	-	-	-	-
Commercial	718	15.7%	326	7.1%	316	6.9%	3,220	70.3%	4,580	7.0%	-	-	-	-
Households	4,767	8.7%	2,168	4.0%	1,649	3.0%	46,256	84.3%	54,840	83.4%	-	-	-	-
Other	184	5.6%	107	3.3%	151	4.6%	2,819	86.5%	3,260	5.0%	-	-	-	-
Total By Customer Group	**5,668**	**8.6%**	**2,704**	**4.1%**	**2,176**	**3.3%**	**55,206**	**84.0%**	**65,754**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Morgan Motswana	053 384 8600
Financial Manager	Ms Ophelia Louw	053 384 8600

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: DAWID KRUIPER (NC087)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**711,778**	**177,334**	**24.9%**	**177,334**	**24.9%**	**162,803**	**25.4%**	**8.9%**
Property rates	99,462	38,540	38.7%	38,540	38.7%	33,759	34.7%	14.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	316,656	66,045	20.9%	66,045	20.9%	67,431	24.6%	(2.1%)
Service charges - water revenue	62,987	13,289	21.1%	13,289	21.1%	13,570	20.5%	(2.1%)
Service charges - sanitation revenue	34,657	9,694	28.0%	9,694	28.0%	8,686	25.4%	11.6%
Service charges - refuse revenue	33,295	8,613	25.9%	8,613	25.9%	6,675	22.5%	29.0%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	7,987	1,585	19.8%	1,585	19.8%	1,213	12.6%	30.7%
Interest earned - external investments	4,350	1,261	29.0%	1,261	29.0%	237	9.2%	431.2%
Interest earned - outstanding debtors	3,000	859	28.6%	859	28.6%	900	24.3%	(4.6%)
Dividends received	-	-	-	-	-	-	-	-
Fines	5,702	251	4.4%	251	4.4%	110	16.5%	128.2%
Licences and permits	1,986	220	11.1%	220	11.1%	498	30.3%	(55.8%)
Agency services	-	-	-	-	-	521	14.2%	(100.0%)
Transfers recognised - operational	93,392	33,994	36.4%	33,994	36.4%	27,117	30.2%	25.4%
Other own revenue	19,220	2,711	14.1%	2,711	14.1%	2,065	15.1%	31.3%
Gains on disposal of PPE	29,086	271	.9%	271	.9%	19	.1%	1,312.4%
Operating Expenditure	**748,051**	**130,831**	**17.5%**	**130,831**	**17.5%**	**140,280**	**21.2%**	**(6.7%)**
Employee related costs	325,494	68,186	20.9%	68,186	20.9%	64,100	24.7%	6.4%
Remuneration of councillors	11,571	2,739	23.7%	2,739	23.7%	2,346	20.6%	16.7%
Debt impairment	15,000	-	-	-	-	0	-	(100.0%)
Depreciation and asset impairment	95,594	-	-	-	-	13,422	16.7%	(100.0%)
Finance charges	12,225	2,000	16.4%	2,000	16.4%	1,935	15.5%	3.4%
Bulk purchases	185,500	43,080	23.2%	43,080	23.2%	45,434	25.5%	(5.2%)
Other Materials	30,247	4,163	13.8%	4,163	13.8%	1,469	8.0%	183.3%
Contracted services	23,270	3,341	14.4%	3,341	14.4%	1,018	5.2%	228.3%
Transfers and grants	1,646	304	18.5%	304	18.5%	384	62.9%	(20.7%)
Other expenditure	47,504	7,018	14.8%	7,018	14.8%	10,172	13.1%	(31.0%)
Loss on disposal of PPE	-	(0)	-	(0)	-	-	-	(100.0%)
Surplus/(Deficit)	**(36,274)**	**46,503**		**46,503**		**22,523**		
Transfers recognised - capital	45,689	6,903	15.1%	6,903	15.1%	691	1.4%	898.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**9,416**	**53,406**		**53,406**		**23,214**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**9,416**	**53,406**		**53,406**		**23,214**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**9,416**	**53,406**		**53,406**		**23,214**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**9,416**	**53,406**		**53,406**		**23,214**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**104,150**	**11,108**	**10.7%**	**11,108**	**10.7%**	**2,560**	**2.8%**	**333.9%**
National Government	44,124	9,091	20.6%	9,091	20.6%	1,034	2.2%	779.5%
Provincial Government	1,783	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**45,907**	**9,091**	**19.8%**	**9,091**	**19.8%**	**1,034**	**2.1%**	**779.5%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	58,243	2,017	3.5%	2,017	3.5%	1,526	4.6%	32.2%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**104,150**	**11,108**	**10.7%**	**11,108**	**10.7%**	**2,560**	**2.8%**	**333.9%**
Governance and Administration	**17,221**	**451**	**2.6%**	**451**	**2.6%**	**59**	**3.9%**	**658.8%**
Executive & Council	3	90	2,994.2%	90	2,994.2%	18	1.2%	399.3%
Budget & Treasury Office	17,218	4	-	4	-	-	-	(100.0%)
Corporate Services	-	357	-	357	-	41	-	761.9%
Community and Public Safety	**2,008**	**82**	**4.1%**	**82**	**4.1%**	**14**	**.3%**	**467.6%**
Community & Social Services	1,032	-	-	-	-	-	-	-
Sport And Recreation	706	82	11.6%	82	11.6%	-	-	(100.0%)
Public Safety	270	-	-	-	-	14	4.7%	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**13,793**	**3,174**	**23.0%**	**3,174**	**23.0%**	**730**	**1.6%**	**334.5%**
Planning and Development	70	959	1,364.0%	959	1,364.0%	1	-	77,331.3%
Road Transport	13,722	2,215	16.1%	2,215	16.1%	729	4.0%	203.7%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**71,129**	**7,401**	**10.4%**	**7,401**	**10.4%**	**1,755**	**4.6%**	**321.6%**
Electricity	30,508	7,185	23.6%	7,185	23.6%	1,302	4.8%	452.0%
Water	33,646	215	.6%	215	.6%	278	2.5%	(22.5%)
Waste Water Management	6,971	-	-	-	-	176	-	(100.0%)
Waste Management	4	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**718,343**	**182,121**	**25.4%**	**182,121**	**25.4%**	**145,291**	**21.8%**	**25.3%**
Property rates, penalties and collection charges	99,424	36,695	36.9%	36,695	36.9%	18,218	19.4%	101.4%
Service charges	447,595	97,641	21.8%	97,641	21.8%	94,335	23.3%	3.5%
Other revenue	**24,894**	**4,768**	**19.2%**	**4,768**	**19.2%**	**4,384**	**18.2%**	**8.8%**
Government - operating	93,392	34,282	36.7%	34,282	36.7%	26,525	29.6%	29.2%
Government - capital	45,689	6,615	14.5%	6,615	14.5%	691	1.4%	857.2%
Interest	7,350	2,120	28.8%	2,120	28.8%	1,138	18.1%	86.3%
Dividends	-	-	-	-	-	-	-	-
Payments	**(603,847)**	**(190,151)**	**31.5%**	**(190,151)**	**31.5%**	**(119,388)**	**20.7%**	**59.3%**
Suppliers and employees	(589,976)	(187,846)	31.8%	(187,846)	31.8%	(117,068)	20.8%	60.5%
Finance charges	(12,225)	(2,000)	16.4%	(2,000)	16.4%	(1,936)	15.5%	3.3%
Transfers and grants	(1,646)	(304)	18.5%	(304)	18.5%	(384)	62.9%	(20.7%)
Net Cash from/(used) Operating Activities	**114,497**	**(8,029)**	**(7.0%)**	**(8,029)**	**(7.0%)**	**25,903**	**28.8%**	**(131.0%)**
Cash Flow from Investing Activities								
Receipts	**29,086**	**410**	**1.4%**	**410**	**1.4%**	**(13)**	**(.1%)**	**(3.218.6%)**
Proceeds on disposal of PPE	29,086	271	.9%	271	.9%	19	.1%	1,312.4%
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	139	-	139	-	(32)	(646.4%)	(528.9%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(104,150)**	**(15,282)**	**14.7%**	**(15,282)**	**14.7%**	**(4,079)**	**4.4%**	**274.7%**
Capital assets	(104,150)	(15,282)	14.7%	(15,282)	14.7%	(4,079)	4.4%	274.7%
Net Cash from/(used) Investing Activities	**(75,065)**	**(14,872)**	**19.8%**	**(14,872)**	**19.8%**	**(4,092)**	**5.2%**	**263.4%**
Cash Flow from Financing Activities								
Receipts	**-**	**1,003**	**-**	**1,003**	**-**	**297**	**3.0%**	**237.2%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	1,003	-	1,003	-	297	-	237.2%
Payments	**(14,000)**	**(1,689)**	**12.1%**	**(1,689)**	**12.1%**	**(1,304)**	**13.5%**	**29.5%**
Repayment of borrowing	(14,000)	(1,689)	12.1%	(1,689)	12.1%	(1,304)	13.5%	29.5%
Net Cash from/(used) Financing Activities	**(14,000)**	**(686)**	**4.9%**	**(686)**	**4.9%**	**(1,007)**	**(295.9%)**	**(31.8%)**
Net Increase/(Decrease) in cash held	**25,432**	**(23,587)**	**(92.7%)**	**(23,587)**	**(92.7%)**	**20,804**	**179.8%**	**(213.4%)**
Cash/cash equivalents at the year begin:	7,829	76,582	978.1%	76,582	978.1%	43,754	341.3%	75.0%
Cash/cash equivalents at the year end:	**33,262**	**52,995**	**159.3%**	**52,995**	**159.3%**	**64,559**	**264.6%**	**(17.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	8,272	100.0%	-	-	-	-	-	-	8,272	19.5%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	27,273	92.8%	1,218	4.1%	35	.1%	875	3.0%	29,401	69.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2,539	53.9%	-	-	-	-	2,169	46.1%	4,708	11.1%
Total	**38,085**	**89.9%**	**1,218**	**2.9%**	**35**	**.1%**	**3,043**	**7.2%**	**42,381**	**100.0%**

Contact Details

Municipal Manager	Mr Elias Ntoba	054 338 7002
Financial Manager	Gaylene Mercia Schreiner	054 338 7025

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: Z F MGCAWU (DC8)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**74,608**	**27,920**	**37.4%**	**27,920**	**37.4%**	**24,058**	**36.6%**	**16.1%**
Property rates	-	-		-	-	-	-	-
Property rates - penalties and collection charges	-	-		-	-	-	-	-
Service charges - electricity revenue	-	-		-	-	-	-	-
Service charges - water revenue	-	-		-	-	-	-	-
Service charges - sanitation revenue	-	-		-	-	-	-	-
Service charges - refuse revenue	-	-		-	-	-	-	-
Service charges - other	-	-		-	-	-	-	-
Rental of facilities and equipment	10	1	12.2%	1	12.2%	1	5.8%	110.0%
Interest earned - external investments	800	113	14.2%	113	14.2%	62	8.2%	84.0%
Interest earned - outstanding debtors	-	-		-	-	-	-	-
Dividends received	-	-		-	-	-	-	-
Fines	-	-		-	-	-	-	-
Licences and permits	-	-		-	-	-	-	-
Agency services	-	-		-	-	-	-	-
Transfers recognised - operational	73,048	27,539	37.7%	27,539	37.7%	23,979	39.0%	14.8%
Other own revenue	250	267	106.6%	267	106.6%	17	.5%	1,456.7%
Gains on disposal of PPE	500	-	-	-	-	-	-	-
Operating Expenditure	**70,327**	**23,748**	**33.8%**	**23,748**	**33.8%**	**12,297**	**19.1%**	**93.1%**
Employee related costs	50,698	19,039	37.6%	19,039	37.6%	10,365	23.6%	83.7%
Remuneration of councillors	4,124	1,818	44.1%	1,818	44.1%	635	16.5%	186.4%
Debt impairment	50	-	-	-	-	-	-	-
Depreciation and asset impairment	507	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	-	27	-	27	-	1	.1%	3,397.4%
Contracted services	3,706	277	7.5%	277	7.5%	114	12.4%	142.4%
Transfers and grants	-	53	-	53	-	174	3.9%	(69.5%)
Other expenditure	11,242	2,534	22.5%	2,534	22.5%	1,007	11.2%	151.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**4,281**	**4,172**		**4,172**		**11,761**		
Transfers recognised - capital	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**4,281**	**4,172**		**4,172**		**11,761**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**4,281**	**4,172**		**4,172**		**11,761**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**4,281**	**4,172**		**4,172**		**11,761**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**4,281**	**4,172**		**4,172**		**11,761**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**2,905**	**7**	**.2%**	**7**	**.2%**	**-**	**-**	**(100.0%)**
National Government	810	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**810**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	2,095	7	.3%	7	.3%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**2,905**	**7**	**.2%**	**7**	**.2%**	**-**	**-**	**(100.0%)**
Governance and Administration	**2,315**	**7**	**.3%**	**7**	**.3%**	**-**	**-**	**(100.0%)**
Executive & Council	820	7	.8%	7	.8%	-	-	(100.0%)
Budget & Treasury Office	1,495	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**590**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	590	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**74,108**	**31,011**	**41.8%**	**31,011**	**41.8%**	**30,312**	**46.2%**	**2.3%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	**260**	**268**	**103.2%**	**268**	**103.2%**	**388**	**11.7%**	**(30.8%)**
Government - operating	72,238	30,545	42.3%	30,545	42.3%	29,783	48.4%	2.6%
Government - capital	810	-	-	-	-	-	-	-
Interest	800	197	24.6%	197	24.6%	142	18.5%	39.0%
Dividends	-	-	-	-	-	-	-	-
Payments	**(69,770)**	**(23,105)**	**33.1%**	**(23,105)**	**33.1%**	**(21,620)**	**34.0%**	**6.9%**
Suppliers and employees	(69,770)	(23,105)	33.1%	(23,105)	33.1%	(20,879)	35.3%	10.7%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	(741)	16.4%	(100.0%)
Net Cash from/(used) Operating Activities	**4,338**	**7,905**	**182.2%**	**7,905**	**182.2%**	**8,692**	**438.5%**	**(9.1%)**
Cash Flow from Investing Activities								
Receipts	**500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	500	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(2,905)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(2,905)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(2,405)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**1,933**	**7,905**	**408.9%**	**7,905**	**408.9%**	**8,692**	**1,332.2%**	**(9.1%)**
Cash/cash equivalents at the year begin:	289	636	220.1%	636	220.1%	289	7.8%	120.1%
Cash/cash equivalents at the year end:	**2,222**	**8,541**	**384.4%**	**8,541**	**384.4%**	**8,981**	**205.6%**	**(4.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	159	24.6%	-	-	-	-	489	75.4%	648	100.0%	-	-	-	-
Total By Income Source	**159**	**24.6%**	**-**	**-**	**-**	**-**	**489**	**75.4%**	**648**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	159	24.6%	-	-	-	-	489	75.4%	648	100.0%	-	-	-	-
Total By Customer Group	**159**	**24.6%**	**-**	**-**	**-**	**-**	**489**	**75.4%**	**648**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	530	100.0%	-	-	-	-	-	-	530	100.0%
Total	**530**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**530**	**100.0%**

Contact Details

Municipal Manager	Mr Alfred	054 337 2800
Financial Manager	Mr P Beukes	054 337 2800

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SOL PLAATJE (NC091)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**2,056,107**	**648,298**	**31.5%**	**648,298**	**31.5%**	**639,221**	**32.9%**	**1.4%**
Property rates	541,312	275,989	51.0%	275,989	51.0%	259,378	50.7%	6.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	727,992	159,609	21.9%	159,609	21.9%	171,870	24.2%	(7.1%)
Service charges - water revenue	268,108	61,190	22.8%	61,190	22.8%	69,781	26.4%	(12.3%)
Service charges - sanitation revenue	63,813	17,492	27.4%	17,492	27.4%	15,989	26.9%	9.4%
Service charges - refuse revenue	47,595	13,319	28.0%	13,319	28.0%	11,952	27.0%	11.4%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	11,257	2,767	24.6%	2,767	24.6%	2,563	23.1%	7.9%
Interest earned - external investments	20,000	612	3.1%	612	3.1%	955	4.8%	(35.9%)
Interest earned - outstanding debtors	130,490	34,756	26.6%	34,756	26.6%	34,493	35.3%	.8%
Dividends received	-	-	-	-	-	-	-	-
Fines	25,735	1,025	4.0%	1,025	4.0%	894	4.0%	14.7%
Licences and permits	3,450	1,804	52.3%	1,804	52.3%	3,904	134.4%	(53.8%)
Agency services	-	-	-	-	-	966	-	(100.0%)
Transfers recognised - operational	191,142	71,849	37.6%	71,849	37.6%	62,871	36.3%	14.3%
Other own revenue	25,213	7,676	30.4%	7,676	30.4%	3,606	13.4%	112.9%
Gains on disposal of PPE	-	212	-	212	-	-	-	(100.0%)
Operating Expenditure	**2,046,855**	**594,260**	**29.0%**	**594,260**	**29.0%**	**560,073**	**28.9%**	**6.1%**
Employee related costs	716,652	158,105	22.1%	158,105	22.1%	145,851	21.5%	8.4%
Remuneration of councillors	29,335	6,949	23.7%	6,949	23.7%	5,473	19.8%	27.0%
Debt impairment	227,000	227,002	100.0%	227,002	100.0%	203,000	100.0%	11.8%
Depreciation and asset impairment	69,250	-	-	-	-	-	-	-
Finance charges	25,798	-	-	-	-	-	-	-
Bulk purchases	552,500	118,244	21.4%	118,244	21.4%	115,182	22.0%	2.7%
Other Materials	141,853	25,407	17.9%	25,407	17.9%	27,317	19.5%	(7.0%)
Contracted services	50,901	7,709	15.1%	7,709	15.1%	9,410	21.3%	(18.1%)
Transfers and grants	9,670	3,032	31.4%	3,032	31.4%	3,649	38.5%	(16.9%)
Other expenditure	223,897	47,811	21.4%	47,811	21.4%	50,191	23.4%	(4.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**9,252**	**54,038**		**54,038**		**79,148**		
Transfers recognised - capital	282,795	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**292,047**	**54,038**		**54,038**		**79,148**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**292,047**	**54,038**		**54,038**		**79,148**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**292,047**	**54,038**		**54,038**		**79,148**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**292,047**	**54,038**		**54,038**		**79,148**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**333,242**	**18,999**	**5.7%**	**18,999**	**5.7%**	**17,876**	**7.7%**	**6.3%**
National Government	282,796	12,843	4.5%	12,843	4.5%	11,455	7.2%	12.1%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**282,796**	**12,843**	**4.5%**	**12,843**	**4.5%**	**11,455**	**7.2%**	**12.1%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	50,446	6,156	12.2%	6,156	12.2%	6,421	8.9%	(4.1%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**333,242**	**18,999**	**5.7%**	**18,999**	**5.7%**	**17,876**	**7.7%**	**6.3%**
Governance and Administration	**7,000**	**1,666**	**23.8%**	**1,666**	**23.8%**	**-**	**-**	**(100.0%)**
Executive & Council	3,000	1,442	48.1%	1,442	48.1%	-	-	(100.0%)
Budget & Treasury Office	4,000	225	5.6%	225	5.6%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**4,765**	**1,916**	**40.2%**	**1,916**	**40.2%**	**1,254**	**7.5%**	**52.8%**
Community & Social Services	-	1,916	-	1,916	-	1,254	12.8%	52.8%
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	4,765	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**169,747**	**7,544**	**4.4%**	**7,544**	**4.4%**	**12,145**	**22.6%**	**(37.9%)**
Planning and Development	5,000	1,891	37.8%	1,891	37.8%	767	27.4%	146.5%
Road Transport	164,747	5,654	3.4%	5,654	3.4%	11,378	22.3%	(50.3%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**147,730**	**7,873**	**5.3%**	**7,873**	**5.3%**	**4,477**	**3.1%**	**75.8%**
Electricity	53,997	6	-	6	-	-	-	(100.0%)
Water	55,932	2,986	5.3%	2,986	5.3%	4,477	7.6%	(33.3%)
Waste Water Management	37,801	4,881	12.9%	4,881	12.9%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**4,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**1,978,745**	**481,680**	**24.3%**	**481,680**	**24.3%**	**504,364**	**26.7%**	**(4.5%)**
Property rates, penalties and collection charges	452,210	73,174	16.2%	73,174	16.2%	140,588	30.2%	(48.0%)
Service charges	935,307	189,638	20.3%	189,638	20.3%	197,131	20.1%	(3.8%)
Other revenue	**65,655**	**13,271**	**20.2%**	**13,271**	**20.2%**	**11,875**	**18.8%**	**11.8%**
Government - operating	190,155	74,334	39.1%	74,334	39.1%	62,871	36.3%	18.2%
Government - capital	282,795	95,895	33.9%	95,895	33.9%	57,353	35.9%	67.2%
Interest	52,623	35,367	67.2%	35,367	67.2%	34,546	77.8%	2.4%
Dividends	-	-	-	-	-	-	-	-
Payments	**(1,696,208)**	**(428,153)**	**25.2%**	**(428,153)**	**25.2%**	**(415,583)**	**25.3%**	**3.0%**
Suppliers and employees	(1,660,740)	(425,121)	25.6%	(425,121)	25.6%	(411,934)	25.7%	3.2%
Finance charges	(25,799)	-	-	-	-	-	-	-
Transfers and grants	(9,670)	(3,032)	31.4%	(3,032)	31.4%	(3,649)	38.5%	(16.9%)
Net Cash from/(used) Operating Activities	**282,536**	**53,527**	**18.9%**	**53,527**	**18.9%**	**88,780**	**36.1%**	**(39.7%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(333,242)**	**(18,999)**	**5.7%**	**(18,999)**	**5.7%**	**(17,876)**	**7.7%**	**6.3%**
Capital assets	(333,242)	(18,999)	5.7%	(18,999)	5.7%	(17,876)	7.7%	6.3%
Net Cash from/(used) Investing Activities	**(333,242)**	**(18,999)**	**5.7%**	**(18,999)**	**5.7%**	**(17,876)**	**7.7%**	**6.3%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(9,399)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(9,399)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(9,399)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(60,106)**	**34,528**	**(57.4%)**	**34,528**	**(57.4%)**	**70,904**	**816.0%**	**(51.3%)**
Cash/cash equivalents at the year begin:	243,689	79,180	32.5%	79,180	32.5%	226,561	96.4%	(65.1%)
Cash/cash equivalents at the year end:	**183,584**	**113,708**	**61.9%**	**113,708**	**61.9%**	**297,466**	**122.1%**	**(61.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	30,051	8.3%	17,555	4.8%	11,743	3.2%	304,166	83.7%	363,515	16.2%	-	-	108,220	30.0%
Trade and Other Receivables from Exchange Transactions - Electricity	42,870	20.6%	13,849	6.7%	8,821	4.2%	142,148	68.4%	207,688	9.3%	-	-	53,516	26.0%
Receivables from Non-exchange Transactions - Property Rates	25,929	3.2%	9,783	1.2%	185,724	23.1%	580,993	72.4%	802,429	35.9%	-	-	191,424	24.0%
Receivables from Exchange Transactions - Waste Water Management	6,200	5.8%	3,818	3.6%	3,411	3.2%	93,629	87.5%	107,058	4.8%	-	-	29,946	28.0%
Receivables from Exchange Transactions - Waste Management	4,804	5.6%	2,902	3.4%	2,569	3.0%	75,819	88.1%	86,095	3.8%	-	-	24,168	28.0%
Receivables from Exchange Transactions - Property Rental Debtors	527	1.5%	482	1.3%	474	1.3%	34,392	95.9%	35,875	1.6%	-	-	11,020	31.0%
Interest on Arrear Debtor Accounts	12,910	2.5%	11,190	2.2%	10,940	2.2%	472,767	93.1%	507,808	22.7%	-	-	85,413	17.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2,917	2.3%	1,307	1.0%	2,540	2.0%	120,895	94.7%	127,659	5.7%	-	-	57,897	45.0%
Total By Income Source	**126,208**	**5.6%**	**60,886**	**2.7%**	**226,223**	**10.1%**	**1,824,810**	**81.5%**	**2,238,126**	**100.0%**	**-**	**-**	**561,605**	**25.0%**
Debtors Age Analysis By Customer Group														
Organs of State	20,487	2.3%	12,560	1.4%	178,959	19.7%	696,482	76.7%	908,489	40.6%	-	-	192,468	21.0%
Commercial	50,650	14.9%	16,360	4.8%	13,053	3.8%	260,987	76.5%	341,050	15.2%	-	-	76,160	22.0%
Households	53,901	5.6%	31,456	3.3%	32,285	3.4%	845,117	87.8%	962,759	43.0%	-	-	270,968	28.0%
Other	1,169	4.5%	510	2.0%	1,926	7.5%	22,223	86.0%	25,829	1.2%	-	-	22,009	85.0%
Total By Customer Group	**126,208**	**5.6%**	**60,886**	**2.7%**	**226,223**	**10.1%**	**1,824,810**	**81.5%**	**2,238,126**	**100.0%**	**-**	**-**	**561,605**	**25.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	36,417	100.0%	-	-	-	-	-	-	36,417	41.9%
Bulk Water	13,195	100.0%	-	-	-	-	-	-	13,195	15.2%
PAYE deductions	9,865	100.0%	-	-	-	-	-	-	9,865	11.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	7,785	100.0%	-	-	-	-	-	-	7,785	9.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19,311	100.0%	-	-	-	-	-	-	19,311	22.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	262	100.0%	-	-	-	-	-	-	262	.3%
Total	**86,834**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**86,834**	**100.0%**

Contact Details

Municipal Manager	Mr G Akharwaray	053 830 6100
Financial Manager	Ms Zuziwe Lydia Mahloko	053 830 6500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: DIKGATLONG (NC092)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**176,832**	**60,115**	**34.0%**	**60,115**	**34.0%**	**54,294**	**33.8%**	**10.7%**
Property rates	7,533	1,757	23.3%	1,757	23.3%	11,475	243.1%	(84.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	32,140	5,774	18.0%	5,774	18.0%	2,689	9.8%	114.7%
Service charges - water revenue	15,786	5,097	32.3%	5,097	32.3%	2,629	17.9%	93.9%
Service charges - sanitation revenue	2,210	1,131	51.2%	1,131	51.2%	498	18.6%	127.2%
Service charges - refuse revenue	9,072	2,769	30.5%	2,769	30.5%	1,494	20.4%	85.4%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	380	139	36.5%	139	36.5%	19	5.9%	636.0%
Interest earned - external investments	203	20	9.9%	20	9.9%	59	13.8%	(66.0%)
Interest earned - outstanding debtors	28,959	7,438	25.7%	7,438	25.7%	4,590	20.2%	62.0%
Dividends received	-	-	-	-	-	-	-	-
Fines	144	7	5.0%	7	5.0%	1	2.1%	477.9%
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	19	-	(100.0%)
Transfers recognised - operational	80,176	34,377	42.9%	34,377	42.9%	30,708	41.4%	11.9%
Other own revenue	229	1,606	700.2%	1,606	700.2%	113	2.1%	1,319.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**192,384**	**40,446**	**21.0%**	**40,446**	**21.0%**	**30,233**	**18.9%**	**33.8%**
Employee related costs	40,022	14,895	37.2%	14,895	37.2%	14,079	27.0%	5.8%
Remuneration of councillors	4,183	977	23.4%	977	23.4%	913	24.5%	7.0%
Debt impairment	14,665	3,666	25.0%	3,666	25.0%	-	-	(100.0%)
Depreciation and asset impairment	28,834	7,209	25.0%	7,209	25.0%	-	-	(100.0%)
Finance charges	6,231	43	.7%	43	.7%	1,212	19.6%	(96.5%)
Bulk purchases	70,467	6,605	9.4%	6,605	9.4%	7,160	30.6%	(7.8%)
Other Materials	1,047	368	35.1%	368	35.1%	560	7.4%	(34.3%)
Contracted services	8,201	1,810	22.1%	1,810	22.1%	2,707	16.1%	(33.1%)
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	18,733	4,873	26.0%	4,873	26.0%	3,601	14.3%	35.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(15,552)**	**19,669**		**19,669**		**24,061**		
Transfers recognised - capital	-	11,570	-	11,570	-	16,866	-	(31.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(15,552)**	**31,239**		**31,239**		**40,927**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(15,552)**	**31,239**		**31,239**		**40,927**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(15,552)**	**31,239**		**31,239**		**40,927**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(15,552)**	**31,239**		**31,239**		**40,927**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**32,710**	**2,069**	**6.3%**	**2,069**	**6.3%**	**16,154**	**43.1%**	**(87.2%)**
National Government	20,210	-	-	-	-	16,154	43.1%	(100.0%)
Provincial Government	12,500	1,352	10.8%	1,352	10.8%	-	-	(100.0%)
District Municipality	-	70	-	70	-	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**32,710**	**1,422**	**4.3%**	**1,422**	**4.3%**	**16,154**	**43.1%**	**(91.2%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Public contributions and donations	-	647	-	647	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**32,710**	**2,069**	**6.3%**	**2,069**	**6.3%**	**16,154**	**43.1%**	**(87.2%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**32,710**	**2,069**	**6.3%**	**2,069**	**6.3%**	**16,154**	**91.2%**	**(87.2%)**
Electricity	1,000	-	-	-	-	-	-	-
Water	12,500	1,309	10.5%	1,309	10.5%	5,990	40.7%	(78.1%)
Waste Water Management	19,210	760	4.0%	760	4.0%	10,164	-	(92.5%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**166,160**	**56,486**	**34.0%**	**56,486**	**34.0%**	**58,216**	**35.4%**	**(3.0%)**
Property rates, penalties and collection charges	2,637	640	24.3%	640	24.3%	2,745	105.7%	(76.7%)
Service charges	20,723	3,753	18.1%	3,753	18.1%	2,367	8.1%	58.5%
Other revenue	**753**	**8,894**	**1,180.5%**	**8,894**	**1,180.5%**	**5,077**	**87.3%**	**75.2%**
Government - operating	80,176	31,690	39.5%	31,690	39.5%	31,103	42.0%	1.9%
Government - capital	32,710	11,500	35.2%	11,500	35.2%	16,866	45.0%	(31.8%)
Interest	29,161	9	-	9	-	59	.4%	(85.1%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(148,886)**	**(53,360)**	**35.8%**	**(53,360)**	**35.8%**	**(46,933)**	**36.9%**	**13.7%**
Suppliers and employees	(142,655)	(53,339)	37.4%	(53,339)	37.4%	(45,721)	37.7%	16.7%
Finance charges	(6,231)	(21)	.3%	(21)	.3%	(1,212)	19.6%	(98.3%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**17,274**	**3,126**	**18.1%**	**3,126**	**18.1%**	**11,283**	**30.3%**	**(72.3%)**
Cash Flow from Investing Activities								
Receipts	**-**	**225**	**-**	**225**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	225	-	225	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(32,710)**	**(3,702)**	**11.3%**	**(3,702)**	**11.3%**	**(12,545)**	**33.4%**	**(70.5%)**
Capital assets	(32,710)	(3,702)	11.3%	(3,702)	11.3%	(12,545)	33.4%	(70.5%)
Net Cash from/(used) Investing Activities	**(32,710)**	**(3,477)**	**10.6%**	**(3,477)**	**10.6%**	**(12,545)**	**34.1%**	**(72.3%)**
Cash Flow from Financing Activities								
Receipts	**-**	**28**	**-**	**28**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	28	-	28	-	-	-	(100.0%)
Payments	**-**	**(36)**	**-**	**(36)**	**-**	**-**	**-**	**(100.0%)**
Repayment of borrowing	-	(36)	-	(36)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**(8)**	**-**	**(8)**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(15,436)**	**(360)**	**2.3%**	**(360)**	**2.3%**	**(1,262)**	**(310.5%)**	**(71.5%)**
Cash/cash equivalents at the year begin:	1,997	753	37.7%	753	37.7%	1,989	416.8%	(62.2%)
Cash/cash equivalents at the year end:	**(13,438)**	**393**	**(2.9%)**	**393**	**(2.9%)**	**728**	**82.4%**	**(46.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2,800	1.9%	2,648	1.8%	2,512	1.7%	139,198	94.6%	147,158	40.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2,023	7.8%	1,102	4.3%	909	3.5%	21,838	84.4%	25,872	7.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1,197	2.3%	1,019	1.9%	987	1.9%	49,095	93.9%	52,298	14.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	482	1.9%	422	1.6%	419	1.6%	24,262	94.8%	25,585	7.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,448	1.9%	1,398	1.9%	1,371	1.8%	71,005	94.4%	75,222	20.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	50	6.5%	29	3.8%	32	4.2%	652	85.5%	763	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	282	.7%	252	.7%	216	.6%	37,710	98.1%	38,459	10.5%	-	-	-	-
Total By Income Source	**8,282**	**2.3%**	**6,870**	**1.9%**	**6,446**	**1.8%**	**343,761**	**94.1%**	**365,358**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1,412	2.1%	1,230	1.8%	1,190	1.8%	63,749	94.3%	67,581	18.5%	-	-	-	-
Commercial	2,223	5.4%	1,365	3.3%	1,212	2.9%	36,620	88.4%	41,420	11.3%	-	-	-	-
Households	4,611	1.8%	4,241	1.7%	4,011	1.6%	240,925	94.9%	253,788	69.5%	-	-	-	-
Other	35	1.4%	34	1.3%	33	1.3%	2,466	96.0%	2,569	.7%	-	-	-	-
Total By Customer Group	**8,282**	**2.3%**	**6,870**	**1.9%**	**6,446**	**1.8%**	**343,761**	**94.1%**	**365,358**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	3,250	4.4%	4,025	5.4%	3,876	5.2%	63,539	85.1%	74,690	43.6%
Bulk Water	1,425	1.6%	142	.2%	767	.8%	88,696	97.4%	91,030	53.1%
PAYE deductions	1,516	100.0%	-	-	-	-	-	-	1,516	.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1,574	43.2%	179	4.9%	258	7.1%	1,630	44.8%	3,641	2.1%
Auditor-General	520	96.1%	0	-	7	1.3%	14	2.6%	541	.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	**8,285**	**4.8%**	**4,346**	**2.5%**	**4,908**	**2.9%**	**153,879**	**89.8%**	**171,418**	**100.0%**

Contact Details

Municipal Manager	Mr Andrew Kagiso Modise	053 531 6505
Financial Manager	Mrs Levona Itumeleng	053 531 6502

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: MAGARENG (NC093)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**116,615**	**35,505**	**30.4%**	**35,505**	**30.4%**	**26,110**	**27.2%**	**36.0%**
Property rates	9,418	2,684	28.5%	2,684	28.5%	1,928	25.7%	39.2%
Property rates - penalties and collection charges	-	-	-	-	-	539	-	(100.0%)
Service charges - electricity revenue	20,826	5,762	27.7%	5,762	27.7%	3,934	17.7%	46.5%
Service charges - water revenue	8,752	1,535	17.5%	1,535	17.5%	878	38.4%	74.9%
Service charges - sanitation revenue	6,701	1,219	18.2%	1,219	18.2%	1,160	20.6%	5.1%
Service charges - refuse revenue	6,506	1,213	18.6%	1,213	18.6%	1,150	22.8%	5.5%
Service charges - other	-	248	-	248	-	679	-	(63.4%)
Rental of facilities and equipment	36	368	1,021.1%	368	1,021.1%	5	4.8%	7,539.4%
Interest earned - external investments	268	26	9.7%	26	9.7%	-	-	(100.0%)
Interest earned - outstanding debtors	9,770	2,356	24.1%	2,356	24.1%	992	12.7%	137.5%
Dividends received	-	-	-	-	-	-	-	-
Fines	2,205	389	17.6%	389	17.6%	5	.4%	7,974.3%
Licences and permits	489	-	-	-	-	54	8.4%	(100.0%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	47,412	19,613	41.4%	19,613	41.4%	17,656	41.3%	11.1%
Other own revenue	4,232	92	2.2%	92	2.2%	1,349	1,495.9%	(93.2%)
Gains on disposal of PPE	-	-	-	-	-	(4,219)	-	(100.0%)
Operating Expenditure	**150,073**	**13,148**	**8.8%**	**13,148**	**8.8%**	**11,458**	**8.2%**	**14.8%**
Employee related costs	42,412	8,858	20.9%	8,858	20.9%	5,370	14.2%	64.9%
Remuneration of councillors	3,398	754	22.2%	754	22.2%	553	17.5%	36.4%
Debt impairment	27,441	-	-	-	-	-	-	-
Depreciation and asset impairment	14,579	-	-	-	-	-	-	-
Finance charges	253	-	-	-	-	-	-	-
Bulk purchases	38,545	1,155	3.0%	1,155	3.0%	2,063	5.2%	(44.0%)
Other Materials	5,426	644	11.9%	644	11.9%	799	94.6%	(19.4%)
Contracted services	3,336	311	9.3%	311	9.3%	259	6.8%	20.1%
Transfers and grants	-	-	-	-	-	374	-	(100.0%)
Other expenditure	14,685	1,426	9.7%	1,426	9.7%	2,039	10.1%	(30.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(33,458)**	**22,357**		**22,357**		**14,653**		
Transfers recognised - capital	30,166	69	.2%	69	.2%	12,180	29.7%	(99.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(3,292)**	**22,426**		**22,426**		**26,833**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(3,292)**	**22,426**		**22,426**		**26,833**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(3,292)**	**22,426**		**22,426**		**26,833**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(3,292)**	**22,426**		**22,426**		**26,833**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**30,166**	**545**	**1.8%**	**545**	**1.8%**	**1,215**	**3.0%**	**(55.2%)**
National Government	30,166	545	1.8%	545	1.8%	1,215	4.6%	(55.2%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**30,166**	**545**	**1.8%**	**545**	**1.8%**	**1,215**	**3.0%**	**(55.2%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**30,166**	**545**	**1.8%**	**545**	**1.8%**	**1,215**	**3.0%**	**(55.2%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**30,166**	**545**	**1.8%**	**545**	**1.8%**	**1,215**	**3.0%**	**(55.2%)**
Electricity	4,000	-	-	-	-	-	-	-
Water	26,166	545	2.1%	545	2.1%	1,215	4.7%	(55.2%)
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**119,119**	**27,753**	**23.3%**	**27,753**	**23.3%**	**35,073**	**30.0%**	**(20.9%)**
Property rates, penalties and collection charges	5,651	768	13.6%	768	13.6%	634	12.1%	21.2%
Service charges	25,310	1,721	6.8%	1,721	6.8%	1,754	8.3%	(1.9%)
Other revenue	**4,177**	**2,958**	**70.8%**	**2,958**	**70.8%**	**2,781**	**155.1%**	**6.4%**
Government - operating	47,792	19,593	41.0%	19,593	41.0%	17,837	41.8%	9.8%
Government - capital	30,166	2,569	8.5%	2,569	8.5%	12,000	29.2%	(78.6%)
Interest	6,023	144	2.4%	144	2.4%	68	1.4%	112.3%
Dividends	-	-	-	-	-	-	-	-
Payments	**(75,363)**	**(13,165)**	**17.5%**	**(13,165)**	**17.5%**	**(11,458)**	**10.7%**	**14.9%**
Suppliers and employees	(75,238)	(13,165)	17.5%	(13,165)	17.5%	(11,074)	10.3%	18.9%
Finance charges	(125)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	(383)	-	(100.0%)
Net Cash from/(used) Operating Activities	**43,756**	**14,587**	**33.3%**	**14,587**	**33.3%**	**23,616**	**252.7%**	**(38.2%)**
Cash Flow from Investing Activities								
Receipts	**3,449**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	3,449	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(30,166)**	**(545)**	**1.8%**	**(545)**	**1.8%**	**-**	**-**	**(100.0%)**
Capital assets	(30,166)	(545)	1.8%	(545)	1.8%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(26,717)**	**(545)**	**2.0%**	**(545)**	**2.0%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**17,039**	**14,043**	**82.4%**	**14,043**	**82.4%**	**23,616**	**(74.5%)**	**(40.5%)**
Cash/cash equivalents at the year begin:	(14,902)	-	-	-	-	106	49.6%	(100.0%)
Cash/cash equivalents at the year end:	**2,137**	**14,043**	**657.2%**	**14,043**	**657.2%**	**23,722**	**(75.4%)**	**(40.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	606	1.6%	612	1.7%	615	1.7%	35,025	95.0%	36,859	18.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1,083	3.8%	740	2.6%	704	2.5%	26,115	91.2%	28,642	14.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	590	2.4%	514	2.1%	976	3.9%	22,805	91.6%	24,885	12.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	408	1.6%	398	1.5%	418	1.6%	24,859	95.3%	26,082	13.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	404	1.6%	390	1.6%	407	1.6%	23,744	95.2%	24,945	12.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1,060	1.9%	1,037	1.9%	1,029	1.8%	52,521	94.4%	55,648	28.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17	1.3%	11	.8%	13	1.0%	1,242	96.9%	1,282	.6%	-	-	-	-
Total By Income Source	**4,168**	**2.1%**	**3,701**	**1.9%**	**4,163**	**2.1%**	**186,311**	**93.9%**	**198,343**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	176	5.5%	246	7.7%	666	20.9%	2,100	65.9%	3,188	1.6%	-	-	-	-
Commercial	685	4.4%	297	1.9%	264	1.7%	14,417	92.0%	15,663	7.9%	-	-	-	-
Households	3,260	1.8%	3,109	1.7%	3,138	1.8%	169,243	94.7%	178,750	90.1%	-	-	-	-
Other	47	6.4%	49	6.6%	95	12.8%	551	74.3%	741	.4%	-	-	-	-
Total By Customer Group	**4,168**	**2.1%**	**3,701**	**1.9%**	**4,163**	**2.1%**	**186,311**	**93.9%**	**198,343**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2,042	4.8%	2,866	6.7%	2,700	6.3%	35,245	82.2%	42,854	31.9%
Bulk Water	802	1.0%	851	1.0%	885	1.1%	78,579	96.9%	81,117	60.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	213	2.1%	476	4.8%	9,289	93.1%	9,977	7.4%
Auditor-General	-	-	357	100.0%	-	-	-	-	357	.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	**2,845**	**2.1%**	**4,287**	**3.2%**	**4,060**	**3.0%**	**123,113**	**91.7%**	**134,306**	**100.0%**

Contact Details

Municipal Manager	Mrs Kealeboga Gaborone	053 497 3111
Financial Manager	Mrs Malebogo Motswaledi	053 497 3111

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: PHOKWANE (NC094)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**314,128**	**107,536**	**34.2%**	**107,536**	**34.2%**	**30,946**	**11.0%**	**247.5%**
Property rates	27,146	7,187	26.5%	7,187	26.5%	4,187	17.6%	71.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	82,885	19,167	23.1%	19,167	23.1%	-	-	(100.0%)
Service charges - water revenue	41,330	10,327	25.0%	10,327	25.0%	-	-	(100.0%)
Service charges - sanitation revenue	18,717	4,160	22.2%	4,160	22.2%	8	.1%	49,928.9%
Service charges - refuse revenue	9,858	2,419	24.5%	2,419	24.5%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	25,286	-	(100.0%)
Rental of facilities and equipment	650	27	4.2%	27	4.2%	-	-	(100.0%)
Interest earned - external investments	2,800	2	.1%	2	.1%	-	-	(100.0%)
Interest earned - outstanding debtors	25,644	8,224	32.1%	8,224	32.1%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	200	88	44.2%	88	44.2%	24	12.3%	273.4%
Licences and permits	2,250	419	18.6%	419	18.6%	90	4.0%	364.6%
Agency services	3,115	-	-	-	-	-	-	-
Transfers recognised - operational	96,849	54,823	56.6%	54,823	56.6%	-	-	(100.0%)
Other own revenue	2,684	691	25.7%	691	25.7%	94	9.9%	634.1%
Gains on disposal of PPE	-	-	-	-	-	1,257	-	(100.0%)
Operating Expenditure	**303,796**	**35,513**	**11.7%**	**35,513**	**11.7%**	**1,876**	**.7%**	**1,793.2%**
Employee related costs	101,810	21,232	20.9%	21,232	20.9%	438	.5%	4,750.9%
Remuneration of councillors	7,110	1,736	24.4%	1,736	24.4%	1	-	175,438.5%
Debt impairment	12,208	-	-	-	-	-	-	-
Depreciation and asset impairment	13,208	-	-	-	-	-	-	-
Finance charges	-	0	-	0	-	-	-	(100.0%)
Bulk purchases	90,571	5,729	6.3%	5,729	6.3%	307	.4%	1,763.7%
Other Materials	11,178	1,005	9.0%	1,005	9.0%	14	.1%	7,085.8%
Contracted services	11,792	1,685	14.3%	1,685	14.3%	629	3.0%	167.9%
Transfers and grants	-	531	-	531	-	-	-	(100.0%)
Other expenditure	55,919	3,594	6.4%	3,594	6.4%	487	1.0%	638.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**10,332**	**72,023**		**72,023**		**29,070**		
Transfers recognised - capital	68,891	13,000	18.9%	13,000	18.9%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**79,223**	**85,023**		**85,023**		**29,070**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**79,223**	**85,023**		**85,023**		**29,070**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**79,223**	**85,023**		**85,023**		**29,070**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**79,223**	**85,023**		**85,023**		**29,070**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**68,891**	**4,705**	**6.8%**	**4,705**	**6.8%**	**12,804**	**21.2%**	**(63.3%)**
National Government	49,601	3,898	7.9%	3,898	7.9%	12,804	22.0%	(69.6%)
Provincial Government	11,291	-	-	-	-	-	-	-
District Municipality	-	806	-	806	-	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**60,892**	**4,705**	**7.7%**	**4,705**	**7.7%**	**12,804**	**22.0%**	**(63.3%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	7,999	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**68,891**	**4,705**	**6.8%**	**4,705**	**6.8%**	**12,804**	**21.2%**	**(63.3%)**
Governance and Administration	**808**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	700	-	-	-	-	-	-	-
Budget & Treasury Office	108	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**13,711**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	2,000	-	-	-	-	-	-	-
Sport And Recreation	11,291	-	-	-	-	-	-	-
Public Safety	420	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12,383**	**2,059**	**16.6%**	**2,059**	**16.6%**	**2,313**	**23.1%**	**(11.0%)**
Planning and Development	582	-	-	-	-	-	-	-
Road Transport	11,801	2,059	17.4%	2,059	17.4%	2,313	23.1%	(11.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**41,989**	**2,646**	**6.3%**	**2,646**	**6.3%**	**10,491**	**21.7%**	**(74.8%)**
Electricity	4,700	1,073	22.8%	1,073	22.8%	4,282	55.8%	(74.9%)
Water	26,280	-	-	-	-	5,363	97.0%	(100.0%)
Waste Water Management	11,009	1,573	14.3%	1,573	14.3%	845	2.4%	86.1%
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**347,123**	**22,204**	**6.4%**	**22,204**	**6.4%**	**18,002**	**5.7%**	**23.3%**
Property rates, penalties and collection charges	23,524	2,626	11.2%	2,626	11.2%	4,074	19.8%	(35.5%)
Service charges	125,889	15,112	12.0%	15,112	12.0%	13,769	12.1%	9.8%
Other revenue	**8,654**	**4,293**	**49.6%**	**4,293**	**49.6%**	**101**	**1.7%**	**4,160.7%**
Government - operating	96,849	18	-	18	-	58	.1%	(68.9%)
Government - capital	68,891	-	-	-	-	-	-	-
Interest	23,316	154	.7%	154	.7%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(276,112)**	**23,935**	**(8.7%)**	**23,935**	**(8.7%)**	**(414)**	**.2%**	**(5,884.0%)**
Suppliers and employees	(276,112)	23,935	(8.7%)	23,935	(8.7%)	(414)	.2%	(5,884.0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**71,011**	**46,139**	**65.0%**	**46,139**	**65.0%**	**17,588**	**28.7%**	**162.3%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(68,891)**	**(4,705)**	**6.8%**	**(4,705)**	**6.8%**	**-**	**-**	**(100.0%)**
Capital assets	(68,891)	(4,705)	6.8%	(4,705)	6.8%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(68,891)**	**(4,705)**	**6.8%**	**(4,705)**	**6.8%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**2,120**	**41,434**	**1,954.9%**	**41,434**	**1,954.9%**	**17,588**	**2,007.9%**	**135.6%**
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**2,120**	**41,434**	**1,954.9%**	**41,434**	**1,954.9%**	**17,588**	**2,007.9%**	**135.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Ms Matshidiso Mogale	053 474 9700
Financial Manager	Mr Kevin Khoabane	053 474 9700

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: FRANCES BAARD (DC9)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**127,619**	**55,952**	**43.8%**	**55,952**	**43.8%**	**48,451**	**38.6%**	**15.5%**
Property rates	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1,003	28	2.8%	28	2.8%	22	1.8%	28.9%
Interest earned - external investments	4,805	7,000	145.7%	7,000	145.7%	1,158	22.0%	504.2%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	121,311	48,687	40.1%	48,687	40.1%	47,212	39.8%	3.1%
Other own revenue	500	237	47.4%	237	47.4%	59	11.8%	301.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**128,517**	**18,576**	**14.5%**	**18,576**	**14.5%**	**22,308**	**16.5%**	**(16.7%)**
Employee related costs	72,692	13,425	18.5%	13,425	18.5%	14,440	21.7%	(7.0%)
Remuneration of councillors	5,875	1,655	28.2%	1,655	28.2%	1,535	24.1%	7.8%
Debt impairment	3	-	-	-	-	-	-	-
Depreciation and asset impairment	3,551	-	-	-	-	11	.3%	(100.0%)
Finance charges	222	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	1,635	170	10.4%	170	10.4%	224	21.2%	(23.7%)
Contracted services	20,745	1,614	7.8%	1,614	7.8%	1,781	12.3%	(9.4%)
Transfers and grants	8,873	56	.6%	56	.6%	1,801	7.8%	(96.9%)
Other expenditure	14,621	1,656	11.3%	1,656	11.3%	2,517	12.8%	(34.2%)
Loss on disposal of PPE	300	-	-	-	-	-	-	-
Surplus/(Deficit)	**(898)**	**37,376**		**37,376**		**26,143**		
Transfers recognised - capital	-	-	-	-	-	351	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(898)**	**37,376**		**37,376**		**26,494**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(898)**	**37,376**		**37,376**		**26,494**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(898)**	**37,376**		**37,376**		**26,494**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(898)**	**37,376**		**37,376**		**26,494**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**8,050**	**3,668**	**45.6%**	**3,668**	**45.6%**	**1,028**	**10.2%**	**256.8%**
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	8,050	3,668	45.6%	3,668	45.6%	1,028	10.2%	256.8%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**8,050**	**3,668**	**45.6%**	**3,668**	**45.6%**	**1,028**	**10.2%**	**256.8%**
Governance and Administration	**170**	**61**	**35.7%**	**61**	**35.7%**	**133**	**6.0%**	**(54.4%)**
Executive & Council	147	-	-	-	-	40	20.3%	(100.0%)
Budget & Treasury Office	17	1	6.0%	1	6.0%	19	2.1%	(94.5%)
Corporate Services	6	60	995.8%	60	995.8%	75	6.6%	(19.9%)
Community and Public Safety	**3,602**	**1,746**	**48.5%**	**1,746**	**48.5%**	**-**	**-**	**(100.0%)**
Community & Social Services	3,602	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	1,746	-	1,746	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4,254**	**1,853**	**43.6%**	**1,853**	**43.6%**	**895**	**11.4%**	**107.2%**
Planning and Development	3,467	1,853	53.5%	1,853	53.5%	895	11.4%	107.2%
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	787	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**24**	**7**	**29.8%**	**7**	**29.8%**	**-**	**-**	**(100.0%)**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**126,634**	**61,428**	**48.5%**	**61,428**	**48.5%**	**49,513**	**39.8%**	**24.1%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	**518**	**2,613**	**504.4%**	**2,613**	**504.4%**	**59**	**10.1%**	**4,321.0%**
Government - operating	121,311	51,465	42.4%	51,465	42.4%	48,296	40.8%	6.6%
Government - capital	-	-	-	-	-	-	-	-
Interest	4,805	7,350	153.0%	7,350	153.0%	1,158	22.0%	534.5%
Dividends	-	-	-	-	-	-	-	-
Payments	**(121,860)**	**(24,606)**	**20.2%**	**(24,606)**	**20.2%**	**(30,321)**	**24.6%**	**(18.8%)**
Suppliers and employees	(112,765)	(21,275)	18.9%	(21,275)	18.9%	(20,497)	20.4%	3.8%
Finance charges	(222)	-	-	-	-	-	-	-
Transfers and grants	(8,873)	(3,332)	37.5%	(3,332)	37.5%	(9,824)	44.0%	(66.1%)
Net Cash from/(used) Operating Activities	**4,774**	**36,822**	**771.4%**	**36,822**	**771.4%**	**19,192**	**1,722.0%**	**91.9%**
Cash Flow from Investing Activities								
Receipts	**114**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	114	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(8,050)**	**(3,861)**	**48.0%**	**(3,861)**	**48.0%**	**(1,028)**	**10.2%**	**275.6%**
Capital assets	(8,050)	(3,861)	48.0%	(3,861)	48.0%	(1,028)	10.2%	275.6%
Net Cash from/(used) Investing Activities	**(7,936)**	**(3,861)**	**48.6%**	**(3,861)**	**48.6%**	**(1,028)**	**10.2%**	**275.6%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(2,485)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(2,485)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(2,485)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(5,647)**	**32,961**	**(583.7%)**	**32,961**	**(583.7%)**	**18,164**	**(162.2%)**	**81.5%**
Cash/cash equivalents at the year begin:	47,048	57,122	121.4%	57,122	121.4%	54,602	105.9%	4.6%
Cash/cash equivalents at the year end:	**41,401**	**90,083**	**217.6%**	**90,083**	**217.6%**	**72,766**	**180.3%**	**23.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5,739	89.1%	18	.3%	293	4.6%	389	6.0%	6,439	100.0%	-	-	-	-
Total By Income Source	**5,739**	**89.1%**	**18**	**.3%**	**293**	**4.6%**	**389**	**6.0%**	**6,439**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Orgams of State	266	32.3%	4	.5%	291	35.3%	262	31.8%	822	12.8%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5,473	97.4%	14	.2%	3	.1%	128	2.3%	5,617	87.2%	-	-	-	-
Total By Customer Group	**5,739**	**89.1%**	**18**	**.3%**	**293**	**4.6%**	**389**	**6.0%**	**6,439**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6,993	100.0%	-	-	-	-	-	-	6,993	100.0%
Total	**6,993**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**6,993**	**100.0%**

Contact Details

Municipal Manager	Ms Z M Bogatsu	053 838 0911
Financial Manager	Ms Onneile Moseki (Assistant Director)	053 838 0956

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MORETELE (NW371)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**427,898**	**139,112**	**32.5%**	**139,112**	**32.5%**	**146,713**	**37.4%**	**(5.2%)**
Property rates	49,380	5,253	10.6%	5,253	10.6%	11,285	23.6%	(53.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	21,680	3,207	14.8%	3,207	14.8%	7,117	34.1%	(54.9%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	19,266	1,707	8.9%	1,707	8.9%	4,839	39.3%	(64.7%)
Service charges - other	-	-	-	-	-	2	-	(100.0%)
Rental of facilities and equipment	118	9	7.4%	9	7.4%	13	11.7%	(34.3%)
Interest earned - external investments	13,578	965	7.1%	965	7.1%	1,182	9.4%	(18.3%)
Interest earned - outstanding debtors	11,790	-	-	-	-	1,910	16.9%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	311,497	127,800	41.0%	127,800	41.0%	120,092	42.0%	6.4%
Other own revenue	590	173	29.3%	173	29.3%	273	31.7%	(36.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**476,225**	**86,372**	**18.1%**	**86,372**	**18.1%**	**75,167**	**16.1%**	**14.9%**
Employee related costs	134,592	26,016	19.3%	26,016	19.3%	24,957	22.0%	4.2%
Remuneration of councillors	19,708	4,685	23.8%	4,685	23.8%	2,820	15.8%	66.2%
Debt impairment	46,439	-	-	-	-	-	-	-
Depreciation and asset impairment	41,902	-	-	-	-	-	-	-
Finance charges	200	-	-	-	-	-	-	-
Bulk purchases	25,732	-	-	-	-	1,644	6.6%	(100.0%)
Other Materials	20,636	2,665	12.9%	2,665	12.9%	8,476	34.1%	(68.6%)
Contracted services	49,497	15,159	30.6%	15,159	30.6%	9,977	21.0%	51.9%
Transfers and grants	14,732	41	.3%	41	.3%	-	-	(100.0%)
Other expenditure	122,786	37,806	30.8%	37,806	30.8%	27,294	21.9%	38.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(48,328)**	**52,741**		**52,741**		**71,546**		
Transfers recognised - capital	172,384	-	-	-	-	3,667	1.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**124,056**	**52,741**		**52,741**		**75,213**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**124,056**	**52,741**		**52,741**		**75,213**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**124,056**	**52,741**		**52,741**		**75,213**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**124,056**	**52,741**		**52,741**		**75,213**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**197,384**	**11,769**	**6.0%**	**11,769**	**6.0%**	**18,575**	**8.9%**	**(36.6%)**
National Government	166,884	7,529	4.5%	7,529	4.5%	16,156	13.2%	(53.4%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**166,884**	**7,529**	**4.5%**	**7,529**	**4.5%**	**16,156**	**11.8%**	**(53.4%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	30,500	4,239	13.9%	4,239	13.9%	2,419	3.4%	75.3%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**197,384**	**11,769**	**6.0%**	**11,769**	**6.0%**	**18,575**	**8.9%**	**(36.6%)**
Governance and Administration	**25,300**	**4,239**	**16.8%**	**4,239**	**16.8%**	**2,419**	**6.8%**	**75.3%**
Executive & Council	10,000	4,239	42.4%	4,239	42.4%	-	-	(100.0%)
Budget & Treasury Office	15,300	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	2,419	-	(100.0%)
Community and Public Safety	**21,184**	**-**	**-**	**-**	**-**	**499**	**1.2%**	**(100.0%)**
Community & Social Services	700	-	-	-	-	-	-	-
Sport And Recreation	16,484	-	-	-	-	499	1.6%	(100.0%)
Public Safety	4,000	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**45,500**	**2,794**	**6.1%**	**2,794**	**6.1%**	**8,272**	**19.0%**	**(66.2%)**
Planning and Development	4,500	-	-	-	-	-	-	-
Road Transport	41,000	2,794	6.8%	2,794	6.8%	8,272	19.0%	(66.2%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**105,400**	**4,735**	**4.5%**	**4,735**	**4.5%**	**7,385**	**8.3%**	**(35.9%)**
Electricity	-	-	-	-	-	-	-	-
Water	56,892	2,971	5.2%	2,971	5.2%	7,385	8.3%	(59.8%)
Waste Water Management	48,508	1,764	3.6%	1,764	3.6%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**564,328**	**254,780**	**45.1%**	**254,780**	**45.1%**	**247,038**	**44.9%**	**3.1%**
Property rates, penalties and collection charges	49,380	213	.4%	213	.4%	320	.8%	(33.3%)
Service charges	16,782	32,334	192.7%	32,334	192.7%	28,330	1,997.8%	14.1%
Other revenue	**708**	**15,372**	**2,172.0%**	**15,372**	**2,172.0%**	**20,716**	**18,257.6%**	**(25.8%)**
Government - operating	311,497	205,920	66.1%	205,920	66.1%	196,108	68.4%	5.0%
Government - capital	172,384	-	-	-	-	-	-	-
Interest	13,578	940	6.9%	940	6.9%	1,565	12.5%	(39.9%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(379,340)**	**(129,887)**	**34.2%**	**(129,887)**	**34.2%**	**(76,909)**	**21.2%**	**68.9%**
Suppliers and employees	(372,951)	(129,805)	34.8%	(129,805)	34.8%	(76,845)	23.1%	68.9%
Finance charges	(200)	(83)	41.4%	(83)	41.4%	(64)	.7%	29.4%
Transfers and grants	(6,189)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**184,988**	**124,892**	**67.5%**	**124,892**	**67.5%**	**170,130**	**90.4%**	**(26.6%)**
Cash Flow from Investing Activities								
Receipts	**-**	**(70,008)**	**-**	**(70,008)**	**-**	**(111,127)**	**-**	**(37.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(70,008)	-	(70,008)	-	(111,127)	-	(37.0%)
Payments	**(197,384)**	**(41,814)**	**21.2%**	**(41,814)**	**21.2%**	**(22,030)**	**10.6%**	**89.8%**
Capital assets	(197,384)	(41,814)	21.2%	(41,814)	21.2%	(22,030)	10.6%	89.8%
Net Cash from/(used) Investing Activities	**(197,384)**	**(111,822)**	**56.7%**	**(111,822)**	**56.7%**	**(133,157)**	**63.9%**	**(16.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**(26,016)**	**55.4%**	**(100.0%)**
Repayment of borrowing	-	-	-	-	-	(26,016)	55.4%	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**(26,016)**	**55.4%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(12,396)**	**13,070**	**(105.4%)**	**13,070**	**(105.4%)**	**10,956**	**(16.3%)**	**19.3%**
Cash/cash equivalents at the year begin:	17,646	1,723	9.8%	1,723	9.8%	251	.3%	586.0%
Cash/cash equivalents at the year end:	**5,251**	**14,793**	**281.7%**	**14,793**	**281.7%**	**11,208**	**36.4%**	**32.0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2,540	100.0%	-	-	-	-	-	-	2,540	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**2,540**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**2,540**	**100.0%**

Contact Details

Municipal Manager	Mr Frans Mabokela (Acting)	012 716 1300
Financial Manager	Ms Nancy Rampedi	012 716 1000

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MADIBENG (NW372)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**1,790,000**	**538,225**	**30.1%**	**538,225**	**30.1%**	**507,870**	**30.1%**	**6.0%**
Property rates	320,131	69,059	21.6%	69,059	21.6%	72,275	23.8%	(4.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	472,317	118,213	25.0%	118,213	25.0%	120,049	25.4%	(1.5%)
Service charges - water revenue	152,811	39,550	25.9%	39,550	25.9%	32,901	21.9%	20.2%
Service charges - sanitation revenue	50,740	11,955	23.6%	11,955	23.6%	11,570	30.8%	3.3%
Service charges - refuse revenue	53,000	12,616	23.8%	12,616	23.8%	12,260	37.7%	2.9%
Service charges - other	-	284	-	284	-	525	-	(45.9%)
Rental of facilities and equipment	-	279	-	279	-	255	20.1%	9.2%
Interest earned - external investments	6,400	1,273	19.9%	1,273	19.9%	664	12.1%	91.8%
Interest earned - outstanding debtors	86,800	21,279	24.5%	21,279	24.5%	18,522	21.8%	14.9%
Dividends received	-	-	-	-	-	1,410	-	(100.0%)
Fines	1,001	55	5.5%	55	5.5%	8	.4%	583.6%
Licences and permits	2,000	74	3.7%	74	3.7%	75	1.9%	(.5%)
Agency services	9,000	-	-	-	-	-	-	-
Transfers recognised - operational	627,887	262,457	41.8%	262,457	41.8%	236,228	41.3%	11.1%
Other own revenue	7,914	1,130	14.3%	1,130	14.3%	1,129	8.5%	.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**2,385,364**	**324,644**	**13.6%**	**324,644**	**13.6%**	**245,293**	**10.7%**	**32.3%**
Employee related costs	390,960	33,632	8.6%	33,632	8.6%	99,493	26.1%	(66.2%)
Remuneration of councillors	32,370	2,481	7.7%	2,481	7.7%	7,510	27.8%	(67.0%)
Debt impairment	280,000	80,896	28.9%	80,896	28.9%	-	-	(100.0%)
Depreciation and asset impairment	552,750	637	.1%	637	.1%	-	-	(100.0%)
Finance charges	110,500	23,670	21.4%	23,670	21.4%	31,073	31.1%	(23.8%)
Bulk purchases	550,000	118,219	21.5%	118,219	21.5%	37,871	6.9%	212.2%
Other Materials	101,523	3,472	3.4%	3,472	3.4%	4,002	4.8%	(13.3%)
Contracted services	184,500	25,101	13.6%	25,101	13.6%	36,243	24.9%	(30.7%)
Transfers and grants	12,000	4,051	33.8%	4,051	33.8%	4,009	40.1%	1.1%
Other expenditure	170,761	32,485	19.0%	32,485	19.0%	25,091	20.7%	29.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(595,364)**	**213,581**		**213,581**		**262,577**		
Transfers recognised - capital	285,258	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(310,106)**	**213,581**		**213,581**		**262,577**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(310,106)**	**213,581**		**213,581**		**262,577**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(310,106)**	**213,581**		**213,581**		**262,577**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(310,106)**	**213,581**		**213,581**		**262,577**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**285,258**	**36,280**	**12.7%**	**36,280**	**12.7%**	**12,862**	**4.3%**	**182.1%**
National Government	285,258	36,253	12.7%	36,253	12.7%	12,828	4.3%	182.6%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**285,258**	**36,253**	**12.7%**	**36,253**	**12.7%**	**12,828**	**4.3%**	**182.6%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	27	-	27	-	34	-	(19.2%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**285,258**	**36,280**	**12.7%**	**36,280**	**12.7%**	**12,862**	**4.3%**	**182.1%**
Governance and Administration	**-**	**27**	**-**	**27**	**-**	**34**	**-**	**(19.2%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	34	-	(100.0%)
Corporate Services	-	27	-	27	-	-	-	(100.0%)
Community and Public Safety	**9,500**	**-**	**-**	**-**	**-**	**388**	**-**	**(100.0%)**
Community & Social Services	-	-	-	-	-	388	-	(100.0%)
Sport And Recreation	9,500	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**70,000**	**19,364**	**27.7%**	**19,364**	**27.7%**	**7,551**	**6.1%**	**156.4%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	70,000	19,364	27.7%	19,364	27.7%	7,551	6.1%	156.4%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**205,758**	**16,889**	**8.2%**	**16,889**	**8.2%**	**4,889**	**2.9%**	**245.4%**
Electricity	4,758	-	-	-	-	-	-	-
Water	157,000	13,106	8.3%	13,106	8.3%	4,889	3.9%	168.1%
Waste Water Management	44,000	3,783	8.6%	3,783	8.6%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**1,783,428**	**615,059**	**34.5%**	**615,059**	**34.5%**	**605,440**	**36.3%**	**1.6%**
Property rates, penalties and collection charges	243,299	43,324	17.8%	43,324	17.8%	37,669	16.4%	15.0%
Service charges	553,939	147,026	26.5%	147,026	26.5%	142,339	27.1%	3.3%
Other revenue	**57,984**	**61,990**	**106.9%**	**61,990**	**106.9%**	**61,925**	**209.8%**	**.1%**
Government - operating	627,887	262,457	41.8%	262,457	41.8%	261,041	45.7%	.5%
Government - capital	285,258	95,086	33.3%	95,086	33.3%	95,086	31.6%	-
Interest	15,060	5,177	34.4%	5,177	34.4%	7,380	70.3%	(29.9%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(1,441,678)**	**(579,085)**	**40.2%**	**(579,085)**	**40.2%**	**(482,398)**	**36.6%**	**20.0%**
Suppliers and employees	(1,436,413)	(575,076)	40.0%	(575,076)	40.0%	(478,390)	36.6%	20.2%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(5,265)	(4,009)	76.1%	(4,009)	76.1%	(4,009)	40.1%	-
Net Cash from/(used) Operating Activities	**341,750**	**35,974**	**10.5%**	**35,974**	**10.5%**	**123,041**	**35.1%**	**(70.8%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(285,258)**	**(28,108)**	**9.9%**	**(28,108)**	**9.9%**	**(12,828)**	**4.3%**	**119.1%**
Capital assets	(285,258)	(28,108)	9.9%	(28,108)	9.9%	(12,828)	4.3%	119.1%
Net Cash from/(used) Investing Activities	**(285,258)**	**(28,108)**	**9.9%**	**(28,108)**	**9.9%**	**(12,828)**	**4.3%**	**119.1%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**235**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	235	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**235**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**56,492**	**7,866**	**13.9%**	**7,866**	**13.9%**	**110,448**	**223.8%**	**(92.9%)**
Cash/cash equivalents at the year begin:	484	5,199	1,074.3%	5,199	1,074.3%	5,199	(17.8%)	-
Cash/cash equivalents at the year end:	**56,976**	**13,066**	**22.9%**	**13,066**	**22.9%**	**115,647**	**574.9%**	**(88.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	18,386	4.1%	14,894	3.3%	13,352	3.0%	402,193	89.6%	448,825	25.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	40,587	16.4%	19,572	7.9%	14,881	6.0%	172,208	69.6%	247,248	14.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	20,529	3.7%	14,427	2.6%	23,904	4.3%	491,989	89.3%	550,850	31.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5,474	4.1%	4,398	3.3%	3,893	2.9%	120,684	89.8%	134,450	7.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4,067	3.3%	3,532	2.9%	2,989	2.4%	112,286	91.4%	122,874	7.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10,912	4.4%	8,276	3.3%	8,525	3.4%	222,295	88.9%	250,008	14.3%	-	-	-	-
Total By Income Source	**99,956**	**5.7%**	**65,100**	**3.7%**	**67,545**	**3.9%**	**1,521,655**	**86.7%**	**1,754,255**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4,391	7.3%	4,468	7.4%	8,383	13.9%	43,171	71.5%	60,412	3.4%	-	-	-	-
Commercial	44,677	13.1%	23,290	6.8%	18,165	5.3%	255,699	74.8%	341,831	19.5%	-	-	-	-
Households	46,841	3.4%	35,385	2.6%	37,375	2.7%	1,250,790	91.3%	1,370,391	78.1%	-	-	-	-
Other	4,047	(22.0%)	1,956	(10.6%)	3,622	(19.7%)	(28,005)	152.4%	(18,379)	(1.0%)	-	-	-	-
Total By Customer Group	**99,956**	**5.7%**	**65,100**	**3.7%**	**67,545**	**3.9%**	**1,521,655**	**86.7%**	**1,754,255**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	44,189	45.8%	52,201	54.2%	-	-	-	-	96,390	41.5%
Bulk Water	7,154	6.6%	8,011	7.3%	2,683	2.5%	91,358	83.7%	109,206	47.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	132	.5%	3,472	13.9%	6,577	26.3%	14,809	59.3%	24,989	10.8%
Auditor-General	1,392	88.2%	185	11.8%	-	-	-	-	1,577	.7%
Other	-	-	-	-	-	-	-	-	-	-
Total	**52,866**	**22.8%**	**63,868**	**27.5%**	**9,260**	**4.0%**	**106,167**	**45.7%**	**232,162**	**100.0%**

Contact Details

Municipal Manager	Mr Morris Maluleka	012 318 9221
Financial Manager	Mr Khathutshelo Maposa	012 318 9221

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RUSTENBURG (NW373)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**4,779,287**	**-**	**-**	**-**	**-**	**1,032,226**	**21.9%**	**(100.0%)**
Property rates	340,075	-	-	-	-	76,741	24.0%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1,976,897	-	-	-	-	497,690	20.1%	(100.0%)
Service charges - water revenue	581,946	-	-	-	-	84,727	15.5%	(100.0%)
Service charges - sanitation revenue	314,414	-	-	-	-	42,985	14.3%	(100.0%)
Service charges - refuse revenue	157,730	-	-	-	-	28,221	20.9%	(100.0%)
Service charges - other	254	-	-	-	-	12	5.0%	(100.0%)
Rental of facilities and equipment	16,581	-	-	-	-	1,150	10.8%	(100.0%)
Interest earned - external investments	19,569	-	-	-	-	919	5.7%	(100.0%)
Interest earned - outstanding debtors	250,278	-	-	-	-	57,111	27.5%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	17,748	-	-	-	-	16	.9%	(100.0%)
Licences and permits	9,653	-	-	-	-	47	.5%	(100.0%)
Agency services	131,944	-	-	-	-	15,211	74.4%	(100.0%)
Transfers recognised - operational	703,274	-	-	-	-	222,954	34.2%	(100.0%)
Other own revenue	141,845	-	-	-	-	4,441	17.3%	(100.0%)
Gains on disposal of PPE	117,080	-	-	-	-	-	-	-
Operating Expenditure	**4,772,532**	**-**	**-**	**-**	**-**	**845,088**	**18.3%**	**(100.0%)**
Employee related costs	689,646	-	-	-	-	150,668	23.8%	(100.0%)
Remuneration of councillors	56,614	-	-	-	-	11,162	32.8%	(100.0%)
Debt impairment	539,436	-	-	-	-	-	-	-
Depreciation and asset impairment	446,984	-	-	-	-	11,501	2.6%	(100.0%)
Finance charges	100,026	-	-	-	-	2,451	4.0%	(100.0%)
Bulk purchases	2,008,835	-	-	-	-	624,499	29.1%	(100.0%)
Other Materials	244,627	-	-	-	-	-	-	-
Contracted services	315,325	-	-	-	-	21,647	8.9%	(100.0%)
Transfers and grants	16,938	-	-	-	-	-	-	-
Other expenditure	354,102	-	-	-	-	23,160	10.1%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**6,755**	**-**		**-**		**187,138**		
Transfers recognised - capital	506,885	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**513,640**	**-**		**-**		**187,138**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**513,640**	**-**		**-**		**187,138**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**513,640**	**-**		**-**		**187,138**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**513,640**	**-**		**-**		**187,138**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**829,492**	**-**	**-**	**-**	**-**	**72,999**	**12.6%**	**(100.0%)**
National Government	505,828	-	-	-	-	72,999	14.3%	(100.0%)
Provincial Government	1,057	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**506,885**	**-**	**-**	**-**	**-**	**72,999**	**14.3%**	**(100.0%)**
Borrowing	203,000	-	-	-	-	-	-	-
Internally generated funds	119,607	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**829,492**	**-**	**-**	**-**	**-**	**72,999**	**12.6%**	**(100.0%)**
Governance and Administration	**17,800**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	7,800	-	-	-	-	-	-	-
Budget & Treasury Office	10,000	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**42,164**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	13,557	-	-	-	-	-	-	-
Sport And Recreation	7,107	-	-	-	-	-	-	-
Public Safety	19,000	-	-	-	-	-	-	-
Housing	2,500	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**277,321**	**-**	**-**	**-**	**-**	**72,576**	**25.3%**	**(100.0%)**
Planning and Development	26,803	-	-	-	-	-	-	-
Road Transport	250,518	-	-	-	-	72,576	25.3%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**363,557**	**-**	**-**	**-**	**-**	**423**	**.2%**	**(100.0%)**
Electricity	66,238	-	-	-	-	423	1.9%	(100.0%)
Water	147,141	-	-	-	-	-	-	-
Waste Water Management	142,131	-	-	-	-	-	-	-
Waste Management	8,047	-	-	-	-	-	-	-
Other	**128,650**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**4,787,395**	**-**	**-**	**-**	**-**	**870,052**	**19.3%**	**(100.0%)**
Property rates, penalties and collection charges	309,064	-	-	-	-	47,837	17.4%	(100.0%)
Service charges	2,680,554	-	-	-	-	419,978	14.1%	(100.0%)
Other revenue	**317,771**	**-**	**-**	**-**	**-**	**19,065**	**28.2%**	**(100.0%)**
Government - operating	703,274	-	-	-	-	221,960	34.1%	(100.0%)
Government - capital	506,885	-	-	-	-	132,567	25.9%	(100.0%)
Interest	269,847	-	-	-	-	28,644	177.8%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(3,786,112)**	**-**	**-**	**-**	**-**	**(594,749)**	**16.9%**	**(100.0%)**
Suppliers and employees	(3,669,148)	-	-	-	-	(592,298)	17.3%	(100.0%)
Finance charges	(100,026)	-	-	-	-	(2,451)	4.0%	(100.0%)
Transfers and grants	(16,938)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**1,001,282**	**-**	**-**	**-**	**-**	**275,303**	**27.8%**	**(100.0%)**
Cash Flow from Investing Activities								
Receipts	**117,080**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	117,080	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(829,492)**	**-**	**-**	**-**	**-**	**(72,999)**	**12.6%**	**(100.0%)**
Capital assets	(829,492)	-	-	-	-	(72,999)	12.6%	(100.0%)
Net Cash from/(used) Investing Activities	**(712,412)**	**-**	**-**	**-**	**-**	**(72,999)**	**14.3%**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**82,275**	**-**	**-**	**-**	**-**	**(458)**	**(21.2%)**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	80,000	-	-	-	-	(458)	-	(100.0%)
Increase (decrease) in consumer deposits	2,275	-	-	-	-	-	-	-
Payments	**(85,515)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(85,515)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(3,240)**	**-**	**-**	**-**	**-**	**(458)**	**.9%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**285,630**	**-**	**-**	**-**	**-**	**201,846**	**47.0%**	**(100.0%)**
Cash/cash equivalents at the year begin:	376,968	-	-	-	-	173,136	352.9%	(100.0%)
Cash/cash equivalents at the year end:	**662,598**	**-**	**-**	**-**	**-**	**374,982**	**78.3%**	**(100.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Ms Nqobile Sithole	014 590 3551
Financial Manager	Mr Khathutshelo Maposa	014 590 3129

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: KGETLENGRIVIER (NW374)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**239,528**	**-**	**-**	**-**	**-**	**60,475**	**30.6%**	**(100.0%)**
Property rates	8,000	-	-	-	-	1,917	25.2%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	43,936	-	-	-	-	11,177	26.1%	(100.0%)
Service charges - water revenue	10,194	-	-	-	-	1,115	11.5%	(100.0%)
Service charges - sanitation revenue	4,599	-	-	-	-	758	17.3%	(100.0%)
Service charges - refuse revenue	2,298	-	-	-	-	580	26.6%	(100.0%)
Service charges - other	-	-	-	-	-	0	-	(100.0%)
Rental of facilities and equipment	190	-	-	-	-	30	20.4%	(100.0%)
Interest earned - external investments	50	-	-	-	-	16	2.4%	(100.0%)
Interest earned - outstanding debtors	18,000	-	-	-	-	3,952	55.1%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	35,000	-	-	-	-	7,689	31.7%	(100.0%)
Licences and permits	9,250	-	-	-	-	453	5.2%	(100.0%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	86,350	-	-	-	-	32,720	43.1%	(100.0%)
Other own revenue	16,986	-	-	-	-	69	.7%	(100.0%)
Gains on disposal of PPE	4,675	-	-	-	-	-	-	-
Operating Expenditure	**228,993**	**-**	**-**	**-**	**-**	**46,758**	**25.2%**	**(100.0%)**
Employee related costs	50,787	-	-	-	-	13,542	29.1%	(100.0%)
Remuneration of councillors	5,550	-	-	-	-	1,183	22.9%	(100.0%)
Debt impairment	18,000	-	-	-	-	-	-	-
Depreciation and asset impairment	45,004	-	-	-	-	-	-	-
Finance charges	1,000	-	-	-	-	135	25.4%	(100.0%)
Bulk purchases	29,051	-	-	-	-	13,522	49.8%	(100.0%)
Other Materials	24,662	-	-	-	-	7,778	44.6%	(100.0%)
Contracted services	6,387	-	-	-	-	1,353	25.7%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	48,553	-	-	-	-	9,246	19.0%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**10,535**	**-**		**-**		**13,718**		
Transfers recognised - capital	59,122	-	-	-	-	15,163	32.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**69,658**	**-**		**-**		**28,881**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**69,658**	**-**		**-**		**28,881**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**69,658**	**-**		**-**		**28,881**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**69,658**	**-**		**-**		**28,881**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**59,122**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
National Government	59,122	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**59,122**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**59,122**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**10,500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	10,500	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**48,622**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	48,622	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**238,523**	**-**	**-**	**-**	**-**	**79,059**	**39.8%**	**(100.0%)**
Property rates, penalties and collection charges	4,800	-	-	-	-	603	10.6%	(100.0%)
Service charges	47,161	-	-	-	-	5,371	12.4%	(100.0%)
Other revenue	**37,440**	**-**	**-**	**-**	**-**	**25,007**	**99.2%**	**(100.0%)**
Government - operating	86,350	-	-	-	-	32,720	43.1%	(100.0%)
Government - capital	59,122	-	-	-	-	15,163	32.8%	(100.0%)
Interest	3,650	-	-	-	-	195	9.3%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(167,161)**	**-**	**-**	**-**	**-**	**(76,969)**	**51.1%**	**(100.0%)**
Suppliers and employees	(166,161)	-	-	-	-	(76,851)	51.2%	(100.0%)
Finance charges	(1,000)	-	-	-	-	(118)	22.2%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**71,362**	**-**	**-**	**-**	**-**	**2,090**	**4.4%**	**(100.0%)**
Cash Flow from Investing Activities								
Receipts	**4,675**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	4,675	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(59,122)**	**-**	**-**	**-**	**-**	**(4,805)**	**10.7%**	**(100.0%)**
Capital assets	(59,122)	-	-	-	-	(4,805)	10.7%	(100.0%)
Net Cash from/(used) Investing Activities	**(54,447)**	**-**	**-**	**-**	**-**	**(4,805)**	**11.9%**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**16,915**	**-**	**-**	**-**	**-**	**(2,714)**	**(35.5%)**	**(100.0%)**
Cash/cash equivalents at the year begin:	11,138	-	-	-	-	378	10.8%	(100.0%)
Cash/cash equivalents at the year end:	**28,053**	**-**	**-**	**-**	**-**	**(2,336)**	**(21.0%)**	**(100.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Thabo Ben Mothogoane(Acting)	014 543 2004
Financial Manager	Mr Sipho Ngwenya(Acting)	014 543 2004

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MOSES KOTANE (NW375)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**741,999**	**259,494**	**35.0%**	**259,494**	**35.0%**	**221,743**	**29.8%**	**17.0%**
Property rates	124,692	37,401	30.0%	37,401	30.0%	28,984	26.4%	29.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	130,716	47,707	36.5%	47,707	36.5%	19,003	13.4%	151.1%
Service charges - sanitation revenue	3,195	737	23.1%	737	23.1%	531	12.2%	38.7%
Service charges - refuse revenue	11,114	2,998	27.0%	2,998	27.0%	2,641	7.4%	13.5%
Service charges - other	-	(1,636)	-	(1,636)	-	-	-	(100.0%)
Rental of facilities and equipment	-	1	-	1	-	9,166	-	(100.0%)
Interest earned - external investments	6,900	(87)	(1.3%)	(87)	(1.3%)	89	.9%	(198.3%)
Interest earned - outstanding debtors	64,000	11,656	18.2%	11,656	18.2%	3,498	6.8%	233.2%
Dividends received	-	-	-	-	-	711	-	(100.0%)
Fines	5,000	-	-	-	-	-	-	-
Licences and permits	600	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	393,082	161,137	41.0%	161,137	41.0%	155,633	40.8%	3.5%
Other own revenue	2,700	(421)	(15.6%)	(421)	(15.6%)	1,486	75.2%	(128.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**858,517**	**183,437**	**21.4%**	**183,437**	**21.4%**	**172,204**	**20.2%**	**6.5%**
Employee related costs	233,218	48,728	20.9%	48,728	20.9%	43,708	20.1%	11.5%
Remuneration of councillors	28,852	4,648	16.1%	4,648	16.1%	4,412	16.4%	5.4%
Debt impairment	106,186	25,446	24.0%	25,446	24.0%	12,113	13.1%	110.1%
Depreciation and asset impairment	130,138	32,535	25.0%	32,535	25.0%	27,173	22.9%	19.7%
Finance charges	7,000	133	1.9%	133	1.9%	-	-	(100.0%)
Bulk purchases	80,000	11,528	14.4%	11,528	14.4%	13,728	18.8%	(16.0%)
Other Materials	6,058	2,907	48.0%	2,907	48.0%	199	-	1,358.6%
Contracted services	154,498	28,746	18.6%	28,746	18.6%	33,264	133.3%	(13.6%)
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	112,567	28,765	25.6%	28,765	25.6%	37,607	15.8%	(23.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(116,517)**	**76,057**		**76,057**		**49,539**		
Transfers recognised - capital	204,883	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**88,366**	**76,057**		**76,057**		**49,539**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**88,366**	**76,057**		**76,057**		**49,539**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**88,366**	**76,057**		**76,057**		**49,539**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**88,366**	**76,057**		**76,057**		**49,539**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**241,734**	**32,900**	**13.6%**	**32,900**	**13.6%**	**13,092**	**6.1%**	**151.3%**
National Government	142,884	29,418	20.6%	29,418	20.6%	11,472	6.1%	156.4%
Provincial Government	62,000	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**204,884**	**29,418**	**14.4%**	**29,418**	**14.4%**	**11,472**	**6.1%**	**156.4%**
Borrowing	14,000	-	-	-	-	-	-	-
Internally generated funds	22,850	3,482	15.2%	3,482	15.2%	1,620	8.1%	114.9%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**241,734**	**32,900**	**13.6%**	**32,900**	**13.6%**	**13,092**	**6.1%**	**151.3%**
Governance and Administration	**10,500**	**-**	**-**	**-**	**-**	**366**	**7.3%**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	10,500	-	-	-	-	21	.4%	(100.0%)
Corporate Services	-	-	-	-	-	345	-	(100.0%)
Community and Public Safety	**26,724**	**8**	**-**	**8**	**-**	**1,254**	**3.4%**	**(99.4%)**
Community & Social Services	21,974	8	-	8	-	1,254	3.5%	(99.4%)
Sport And Recreation	250	-	-	-	-	-	-	-
Public Safety	4,500	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**48,598**	**12,950**	**26.6%**	**12,950**	**26.6%**	**3,472**	**5.7%**	**273.0%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	48,598	12,950	26.6%	12,950	26.6%	3,472	5.7%	273.0%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**155,912**	**19,942**	**12.8%**	**19,942**	**12.8%**	**8,000**	**7.1%**	**149.3%**
Electricity	9,800	-	-	-	-	-	-	-
Water	107,689	6,551	6.1%	6,551	6.1%	7,323	9.6%	(10.5%)
Waste Water Management	27,000	8,994	33.3%	8,994	33.3%	677	8.0%	1,229.5%
Waste Management	11,423	4,396	38.5%	4,396	38.5%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**840,146**	**279,092**	**33.2%**	**279,092**	**33.2%**	**217,653**	**27.8%**	**28.2%**
Property rates, penalties and collection charges	115,653	9,862	8.5%	9,862	8.5%	15,694	16.7%	(37.2%)
Service charges	91,240	15,974	17.5%	15,974	17.5%	4,328	5.3%	269.1%
Other revenue	**3,350**	**266**	**8.0%**	**266**	**8.0%**	**452**	**6.5%**	**(41.1%)**
Government - operating	393,082	165,037	42.0%	165,037	42.0%	150,883	39.5%	9.4%
Government - capital	204,883	79,535	38.8%	79,535	38.8%	45,725	24.5%	73.9%
Interest	31,939	8,417	26.4%	8,417	26.4%	571	1.9%	1,374.0%
Dividends	-	-	-	-	-	-	-	-
Payments	**(622,191)**	**(218,909)**	**35.2%**	**(218,909)**	**35.2%**	**(207,475)**	**35.9%**	**5.5%**
Suppliers and employees	(615,191)	(218,776)	35.6%	(218,776)	35.6%	(207,475)	36.4%	5.4%
Finance charges	(7,000)	(133)	1.9%	(133)	1.9%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**217,955**	**60,183**	**27.6%**	**60,183**	**27.6%**	**10,178**	**5.0%**	**491.3%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(241,733)**	**(32,321)**	**13.4%**	**(32,321)**	**13.4%**	**(28,996)**	**13.5%**	**11.5%**
Capital assets	(241,733)	(32,321)	13.4%	(32,321)	13.4%	(28,996)	13.5%	11.5%
Net Cash from/(used) Investing Activities	**(241,733)**	**(32,321)**	**13.4%**	**(32,321)**	**13.4%**	**(28,996)**	**13.5%**	**11.5%**
Cash Flow from Financing Activities								
Receipts	**14,000**	**-**	**-**	**-**	**-**	**667**	**8.3%**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	14,000	-	-	-	-	667	8.3%	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(9,500)**	**-**	**-**	**-**	**-**	**(708)**	**8.3%**	**(100.0%)**
Repayment of borrowing	(9,500)	-	-	-	-	(708)	8.3%	(100.0%)
Net Cash from/(used) Financing Activities	**4,500**	**-**	**-**	**-**	**-**	**(41)**	**8.2%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(19,278)**	**27,862**	**(144.5%)**	**27,862**	**(144.5%)**	**(18,859)**	**169.7%**	**(247.7%)**
Cash/cash equivalents at the year begin:	30,982	4,097	13.2%	4,097	13.2%	30,791	61.6%	(86.7%)
Cash/cash equivalents at the year end:	**11,704**	**31,959**	**273.1%**	**31,959**	**273.1%**	**11,931**	**30.7%**	**167.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	15,957	4.3%	15,307	4.2%	11,236	3.1%	325,797	88.5%	368,297	43.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10,618	5.6%	10,349	5.4%	7,883	4.1%	161,945	84.9%	190,794	22.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	205	2.9%	211	2.9%	213	3.0%	6,555	91.2%	7,184	.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	847	1.7%	851	1.7%	846	1.7%	48,316	95.0%	50,861	6.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4,056	2.0%	3,856	1.9%	3,741	1.8%	191,957	94.3%	203,610	23.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6	-	19	.1%	6	-	30,736	99.9%	30,766	3.6%	-	-	-	-
Total By Income Source	**31,689**	**3.7%**	**30,593**	**3.6%**	**23,925**	**2.8%**	**765,305**	**89.9%**	**851,511**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	7,052	4.5%	7,048	4.5%	6,788	4.3%	136,094	86.7%	156,981	18.4%	-	-	-	-
Commercial	9,584	5.3%	10,686	5.9%	5,128	2.8%	155,627	86.0%	181,026	21.3%	-	-	-	-
Households	14,872	2.9%	12,690	2.5%	11,621	2.3%	469,824	92.3%	509,007	59.8%	-	-	-	-
Other	181	4.0%	168	3.7%	388	8.6%	3,759	83.6%	4,497	.5%	-	-	-	-
Total By Customer Group	**31,689**	**3.7%**	**30,593**	**3.6%**	**23,925**	**2.8%**	**765,305**	**89.9%**	**851,511**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	565	95.0%	30	5.0%	-	-	-	-	595	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**565**	**95.0%**	**30**	**5.0%**	**-**	**-**	**-**	**-**	**595**	**100.0%**

Contact Details

Municipal Manager	Mr Mokopane Vaaltyn Letsoalo	014 555 1307
Financial Manager	Mr H L Fourie(Acting)	014 555 1350

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: BOJANALA PLATINUM (DC37)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**329,874**	**134,635**	**40.8%**	**134,635**	**40.8%**	**137,100**	**42.8%**	**(1.8%)**
Property rates	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-
Interest earned - external investments	1,500	189	12.6%	189	12.6%	286	26.0%	(33.9%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	328,124	134,250	40.9%	134,250	40.9%	136,718	42.9%	(1.8%)
Other own revenue	250	196	78.3%	196	78.3%	95	15.1%	106.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**302,435**	**45,680**	**15.1%**	**45,680**	**15.1%**	**71,715**	**23.8%**	**(36.3%)**
Employee related costs	177,598	27,851	15.7%	27,851	15.7%	39,874	23.8%	(30.2%)
Remuneration of councillors	17,672	3,265	18.5%	3,265	18.5%	5,019	27.6%	(35.0%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	15,000	-	-	-	-	-	-	-
Finance charges	100	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	2,781	1	-	1	-	96	3.0%	(98.7%)
Contracted services	19,300	4,612	23.9%	4,612	23.9%	5,088	29.6%	(9.4%)
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	69,985	9,952	14.2%	9,952	14.2%	21,637	30.2%	(54.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**27,439**	**88,955**		**88,955**		**65,385**		
Transfers recognised - capital	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**27,439**	**88,955**		**88,955**		**65,385**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**27,439**	**88,955**		**88,955**		**65,385**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**27,439**	**88,955**		**88,955**		**65,385**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**27,439**	**88,955**		**88,955**		**65,385**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**19,671**	**55**	**.3%**	**55**	**.3%**	**-**	**-**	**(100.0%)**
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	19,671	55	.3%	55	.3%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**19,671**	**55**	**.3%**	**55**	**.3%**	**-**	**-**	**(100.0%)**
Governance and Administration	**2,084**	**47**	**2.2%**	**47**	**2.2%**	**-**	**-**	**(100.0%)**
Executive & Council	374	-	-	-	-	-	-	-
Budget & Treasury Office	1,710	21	1.2%	21	1.2%	-	-	(100.0%)
Corporate Services	-	26	-	26	-	-	-	(100.0%)
Community and Public Safety	**733**	**9**	**1.2%**	**9**	**1.2%**	**-**	**-**	**(100.0%)**
Community & Social Services	158	9	5.5%	9	5.5%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	364	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	211	-	-	-	-	-	-	-
Economic and Environmental Services	**16,855**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	4,728	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	12,127	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**329,874**	**137,821**	**41.8%**	**137,821**	**41.8%**	**137,100**	**42.8%**	**.5%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	**250**	**336**	**134.5%**	**336**	**134.5%**	**95**	**15.1%**	**254.3%**
Government - operating	328,124	137,295	41.8%	137,295	41.8%	136,718	42.9%	.4%
Government - capital	-	-	-	-	-	-	-	-
Interest	1,500	189	12.6%	189	12.6%	286	26.0%	(33.9%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(287,585)**	**(72,304)**	**25.1%**	**(72,304)**	**25.1%**	**(71,715)**	**24.5%**	**.8%**
Suppliers and employees	(287,485)	(72,304)	25.2%	(72,304)	25.2%	(71,715)	26.1%	.8%
Finance charges	(100)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**42,289**	**65,517**	**154.9%**	**65,517**	**154.9%**	**65,385**	**234.1%**	**.2%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(19,672)**	**(55)**	**.3%**	**(55)**	**.3%**	**-**	**-**	**(100.0%)**
Capital assets	(19,672)	(55)	.3%	(55)	.3%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(19,672)**	**(55)**	**.3%**	**(55)**	**.3%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**22,617**	**65,462**	**289.4%**	**65,462**	**289.4%**	**65,385**	**268.7%**	**.1%**
Cash/cash equivalents at the year begin:	7,800	2,335	29.9%	2,335	29.9%	5,484	184.8%	(57.4%)
Cash/cash equivalents at the year end:	**30,417**	**67,797**	**222.9%**	**67,797**	**222.9%**	**70,869**	**259.6%**	**(4.3%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Masego Jansen	014 590 4502
Financial Manager	Ms Masego Jansen	014 590 4501

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RATLOU (NW381)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**141,559**	**67,684**	**47.8%**	**67,684**	**47.8%**	**63,437**	**47.9%**	**6.7%**
Property rates	17,475	16,618	95.1%	16,618	95.1%	16,643	102.3%	(.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2,300	483	21.0%	483	21.0%	444	20.6%	8.7%
Interest earned - external investments	3,700	1,017	27.5%	1,017	27.5%	1,180	31.9%	(13.8%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	374	10	2.5%	10	2.5%	7	10.6%	28.9%
Licences and permits	-	-	-	-	-	-	-	-
Agency services	80	-	-	-	-	-	-	-
Transfers recognised - operational	116,205	47,773	41.1%	47,773	41.1%	44,998	41.4%	6.2%
Other own revenue	1,424	1,784	125.3%	1,784	125.3%	165	10.6%	981.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**148,708**	**33,545**	**22.6%**	**33,545**	**22.6%**	**28,009**	**22.4%**	**19.8%**
Employee related costs	73,177	17,259	23.6%	17,259	23.6%	12,585	19.3%	37.1%
Remuneration of councillors	11,555	2,771	24.0%	2,771	24.0%	2,414	23.5%	14.8%
Debt impairment	4,000	-	-	-	-	-	-	-
Depreciation and asset impairment	12,400	-	-	-	-	-	-	-
Finance charges	60	5	8.7%	5	8.7%	486	45.1%	(98.9%)
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	5,600	1,131	20.2%	1,131	20.2%	1,236	25.9%	(8.5%)
Contracted services	9,773	1,204	12.3%	1,204	12.3%	1,852	29.9%	(35.0%)
Transfers and grants	10,023	1,882	18.8%	1,882	18.8%	875	35.0%	115.2%
Other expenditure	22,119	9,292	42.0%	9,292	42.0%	8,561	37.3%	8.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(7,150)**	**34,140**		**34,140**		**35,428**		
Transfers recognised - capital	28,867	4,254	14.7%	4,254	14.7%	7,880	26.4%	(46.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**21,717**	**38,394**		**38,394**		**43,308**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**21,717**	**38,394**		**38,394**		**43,308**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**21,717**	**38,394**		**38,394**		**43,308**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**21,717**	**38,394**		**38,394**		**43,308**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**32,709**	**14,545**	**44.5%**	**14,545**	**44.5%**	**6,971**	**20.5%**	**108.7%**
National Government	27,424	9,099	33.2%	9,099	33.2%	6,064	21.4%	50.0%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**27,424**	**9,099**	**33.2%**	**9,099**	**33.2%**	**6,064**	**21.4%**	**50.0%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	5,285	5,446	103.1%	5,446	103.1%	906	16.1%	501.0%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**32,709**	**14,545**	**44.5%**	**14,545**	**44.5%**	**6,971**	**20.5%**	**108.7%**
Governance and Administration	**2,295**	**1,633**	**71.1%**	**1,633**	**71.1%**	**42**	**1.8%**	**3,766.4%**
Executive & Council	980	1,606	163.9%	1,606	163.9%	24	1.6%	6,734.0%
Budget & Treasury Office	1,315	27	2.0%	27	2.0%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	19	-	(100.0%)
Community and Public Safety	**1,110**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	1,110	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**29,304**	**12,913**	**44.1%**	**12,913**	**44.1%**	**6,928**	**22.5%**	**86.4%**
Planning and Development	11,404	12,913	113.2%	12,913	113.2%	6,928	22.5%	86.4%
Road Transport	17,900	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**165,743**	**72,597**	**43.8%**	**72,597**	**43.8%**	**83,571**	**52.5%**	**(13.1%)**
Property rates, penalties and collection charges	13,106	10,969	83.7%	10,969	83.7%	10,965	82.6%	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	**3,864**	**2,972**	**76.9%**	**2,972**	**76.9%**	**16,998**	**448.2%**	**(82.5%)**
Government - operating	116,205	48,772	42.0%	48,772	42.0%	45,334	41.7%	7.6%
Government - capital	28,867	8,867	30.7%	8,867	30.7%	9,107	30.5%	(2.6%)
Interest	3,700	1,017	27.5%	1,017	27.5%	1,167	31.5%	(12.9%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(132,308)**	**(30,998)**	**23.4%**	**(30,998)**	**23.4%**	**(34,922)**	**30.9%**	**(11.2%)**
Suppliers and employees	(121,617)	(29,785)	24.5%	(29,785)	24.5%	(33,225)	30.4%	(10.4%)
Finance charges	(60)	(49)	82.4%	(49)	82.4%	(499)	46.3%	(90.1%)
Transfers and grants	(10,631)	(1,163)	10.9%	(1,163)	10.9%	(1,197)	47.9%	(2.8%)
Net Cash from/(used) Operating Activities	**33,434**	**41,599**	**124.4%**	**41,599**	**124.4%**	**48,649**	**104.9%**	**(14.5%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(32,709)**	**(16,945)**	**51.8%**	**(16,945)**	**51.8%**	**(9,151)**	**26.9%**	**85.2%**
Capital assets	(32,709)	(16,945)	51.8%	(16,945)	51.8%	(9,151)	26.9%	85.2%
Net Cash from/(used) Investing Activities	**(32,709)**	**(16,945)**	**51.8%**	**(16,945)**	**51.8%**	**(9,151)**	**26.9%**	**85.2%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**(7,442)**	**-**	**(100.0%)**
Repayment of borrowing	-	-	-	-	-	(7,442)	-	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**(7,442)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**726**	**24,654**	**3,398.0%**	**24,654**	**3,398.0%**	**32,055**	**259.7%**	**(23.1%)**
Cash/cash equivalents at the year begin:	7,171	46,071	642.5%	46,071	642.5%	41,189	62.0%	11.9%
Cash/cash equivalents at the year end:	**7,896**	**70,725**	**895.7%**	**70,725**	**895.7%**	**73,244**	**92.9%**	**(3.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	5,960	25.0%	-	-	17,867	75.0%	23,827	84.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	362	8.1%	191	4.3%	177	4.0%	3,743	83.7%	4,473	15.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**362**	**1.3%**	**6,151**	**21.7%**	**177**	**.6%**	**21,610**	**76.4%**	**28,300**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	688	14.1%	-	-	4,200	85.9%	4,888	17.3%	-	-	-	-
Commercial	316	1.4%	5,439	23.4%	149	.6%	17,383	74.6%	23,287	82.3%	-	-	-	-
Households	46	37.0%	23	18.7%	28	22.6%	27	21.8%	125	.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**362**	**1.3%**	**6,151**	**21.7%**	**177**	**.6%**	**21,610**	**76.4%**	**28,300**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Ms Patience Lekgetho (ACTING)	018 330 7000
Financial Manager	Ms Pricilla Moruakgomo (ACTING)	018 330 7000

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: TSWAING (NW382)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**207,953**	**11,111**	**5.3%**	**11,111**	**5.3%**	**71,733**	**39.9%**	**(84.5%)**
Property rates	28,462	3,472	12.2%	3,472	12.2%	4,950	33.1%	(29.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	43,483	2,950	6.8%	2,950	6.8%	4,039	9.9%	(27.0%)
Service charges - water revenue	6,382	1,114	17.5%	1,114	17.5%	1,612	29.9%	(30.9%)
Service charges - sanitation revenue	7,250	1,803	24.9%	1,803	24.9%	58,626	852.7%	(96.9%)
Service charges - refuse revenue	9,769	1,760	18.0%	1,760	18.0%	2,477	26.7%	(29.0%)
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	396	-	-	-	-	-	-	-
Interest earned - external investments	112	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	20	-	-	-	-	-	-	-
Fines	96	0	.4%	0	.4%	0	.3%	57.8%
Licences and permits	3,263	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	107,766	-	-	-	-	-	-	-
Other own revenue	954	13	1.3%	13	1.3%	29	1.2%	(57.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**200,323**	**17,204**	**8.6%**	**17,204**	**8.6%**	**60,063**	**33.2%**	**(71.4%)**
Employee related costs	86,773	7,223	8.3%	7,223	8.3%	45,648	59.2%	(84.2%)
Remuneration of councillors	12,166	2,192	18.0%	2,192	18.0%	2,371	23.6%	(7.5%)
Debt impairment	5,422	-	-	-	-	-	-	-
Depreciation and asset impairment	12,618	-	-	-	-	-	-	-
Finance charges	336	-	-	-	-	-	-	-
Bulk purchases	41,358	4,541	11.0%	4,541	11.0%	8,827	25.7%	(48.6%)
Other Materials	12,320	0	-	0	-	11	.1%	(95.5%)
Contracted services	10,106	2,429	24.0%	2,429	24.0%	1,793	35.4%	35.4%
Transfers and grants	-	-	-	-	-	93	-	(100.0%)
Other expenditure	19,225	818	4.3%	818	4.3%	1,320	4.7%	(38.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**7,630**	**(6,092)**		**(6,092)**		**11,670**		
Transfers recognised - capital	51,044	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**58,674**	**(6,092)**		**(6,092)**		**11,670**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**58,674**	**(6,092)**		**(6,092)**		**11,670**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**58,674**	**(6,092)**		**(6,092)**		**11,670**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**58,674**	**(6,092)**		**(6,092)**		**11,670**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**51,044**	**-**	**-**	**-**	**-**	**12,212**	**41.1%**	**(100.0%)**
National Government	49,844	-	-	-	-	12,212	41.1%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	1,200	-	-	-	-	-	-	-
Transfers recognised - capital	**51,044**	**-**	**-**	**-**	**-**	**12,212**	**41.1%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**51,044**	**-**	**-**	**-**	**-**	**12,212**	**41.1%**	**(100.0%)**
Governance and Administration	**1,200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	1,200	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**10,550**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	10,550	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**39,294**	**-**	**-**	**-**	**-**	**12,212**	**41.1%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	39,294	-	-	-	-	12,212	41.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**257,797**	**127,421**	**49.4%**	**127,421**	**49.4%**	**76,459**	**40.1%**	**66.7%**
Property rates, penalties and collection charges	28,462	5,208	18.3%	5,208	18.3%	1,165	13.0%	347.0%
Service charges	66,884	14,730	22.0%	14,730	22.0%	8,256	16.7%	78.4%
Other revenue	**4,709**	**2,923**	**62.1%**	**2,923**	**62.1%**	**8,195**	**178.7%**	**(64.3%)**
Government - operating	107,766	75,560	70.1%	75,560	70.1%	41,143	42.1%	83.7%
Government - capital	49,844	29,000	58.2%	29,000	58.2%	17,700	59.5%	63.8%
Interest	112	-	-	-	-	-	-	-
Dividends	20	-	-	-	-	-	-	-
Payments	**(182,184)**	**(41,123)**	**22.6%**	**(41,123)**	**22.6%**	**(60,402)**	**38.7%**	**(31.9%)**
Suppliers and employees	(181,848)	(41,123)	22.6%	(41,123)	22.6%	(60,402)	38.7%	(31.9%)
Finance charges	(336)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**75,614**	**86,298**	**114.1%**	**86,298**	**114.1%**	**16,057**	**46.7%**	**437.4%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(51,044)**	**(12,123)**	**23.8%**	**(12,123)**	**23.8%**	**(13,214)**	**44.4%**	**(8.3%)**
Capital assets	(51,044)	(12,123)	23.8%	(12,123)	23.8%	(13,214)	44.4%	(8.3%)
Net Cash from/(used) Investing Activities	**(51,044)**	**(12,123)**	**23.8%**	**(12,123)**	**23.8%**	**(13,214)**	**44.4%**	**(8.3%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**24,570**	**74,175**	**301.9%**	**74,175**	**301.9%**	**2,843**	**61.5%**	**2,509.2%**
Cash/cash equivalents at the year begin:	9,506	301	3.2%	301	3.2%	3,723	(2,586.0%)	(91.9%)
Cash/cash equivalents at the year end:	**34,076**	**74,476**	**218.6%**	**74,476**	**218.6%**	**6,566**	**146.6%**	**1,034.2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	436	2.1%	684	3.4%	600	3.0%	18,612	91.5%	20,332	11.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1,385	5.1%	1,514	5.6%	1,216	4.5%	22,981	84.8%	27,096	15.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1,684	2.7%	1,651	2.7%	1,604	2.6%	56,342	91.9%	61,281	35.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	837	2.7%	954	3.0%	938	3.0%	28,740	91.3%	31,469	18.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	861	2.7%	971	3.0%	944	3.0%	29,074	91.3%	31,851	18.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	0	-	-	-	-	-	168	100.0%	168	.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	82	5.2%	54	3.4%	44	2.8%	1,391	88.6%	1,571	.9%	-	-	-	-
Total By Income Source	**5,284**	**3.0%**	**5,828**	**3.4%**	**5,347**	**3.1%**	**157,308**	**90.5%**	**173,767**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	464	19.0%	460	18.8%	436	17.8%	1,087	44.4%	2,447	1.4%	-	-	-	-
Commercial	972	6.3%	933	6.0%	785	5.1%	12,733	82.6%	15,423	8.9%	-	-	-	-
Households	3,818	2.4%	4,417	2.8%	4,126	2.6%	143,794	92.1%	156,153	89.9%	-	-	-	-
Other	30	(11.7%)	19	(7.6%)	-	-	(306)	119.3%	(257)	(.1%)	-	-	-	-
Total By Customer Group	**5,284**	**3.0%**	**5,828**	**3.4%**	**5,347**	**3.1%**	**157,308**	**90.5%**	**173,767**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2,977	37.6%	-	-	4,949	62.4%	-	-	7,926	21.3%
Bulk Water	25	28.3%	25	28.3%	39	43.4%	-	-	89	.2%
PAYE deductions	965	100.0%	-	-	-	-	-	-	965	2.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1,349	15.1%	1,433	16.0%	1,288	14.4%	4,877	54.5%	8,947	24.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7,165	51.7%	1,004	7.2%	2,759	19.9%	2,932	21.2%	13,860	37.2%
Auditor-General	744	73.5%	251	24.8%	5	.5%	12	1.2%	1,012	2.7%
Other	163	3.7%	191	4.3%	4	.1%	4,091	92.0%	4,449	11.9%
Total	**13,387**	**35.9%**	**2,904**	**7.8%**	**9,044**	**24.3%**	**11,912**	**32.0%**	**37,248**	**100.0%**

Contact Details

Municipal Manager	Mr D.H Moate	053 948 0900
Financial Manager	Ms Masego Kwenamore	053 948 0900

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAFIKENG (NW383)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**917,199**	**207,059**	**22.6%**	**207,059**	**22.6%**	**44,891**	**6.0%**	**361.2%**
Property rates	293,396	59,199	20.2%	59,199	20.2%	37,388	17.2%	58.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	179,382	27,076	15.1%	27,076	15.1%	(3,009)	(2.5%)	(1,000.0%)
Service charges - sanitation revenue	43,604	-	-	-	-	(4,471)	(11.2%)	(100.0%)
Service charges - refuse revenue	38,299	13,232	34.5%	13,232	34.5%	6,045	19.0%	118.9%
Service charges - other	-	-	-	-	-	2	-	(100.0%)
Rental of facilities and equipment	11,352	1,102	9.7%	1,102	9.7%	994	9.6%	10.9%
Interest earned - external investments	2,807	2	.1%	2	.1%	0	-	215.4%
Interest earned - outstanding debtors	70,153	7,922	11.3%	7,922	11.3%	5,404	8.2%	46.6%
Dividends received	-	-	-	-	-	-	-	-
Fines	10,041	78	.8%	78	.8%	180	1.9%	(56.7%)
Licences and permits	4,139	156	3.8%	156	3.8%	819	22.2%	(81.0%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	241,728	97,427	40.3%	97,427	40.3%	1,820	.8%	5,253.1%
Other own revenue	22,300	865	3.9%	865	3.9%	(283)	(1.9%)	(405.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**751,797**	**70,591**	**9.4%**	**70,591**	**9.4%**	**60,405**	**8.3%**	**16.9%**
Employee related costs	240,000	37,704	15.7%	37,704	15.7%	37,283	15.0%	1.1%
Remuneration of councillors	26,301	7,223	27.5%	7,223	27.5%	5,686	25.2%	27.0%
Debt impairment	143,175	-	-	-	-	-	-	-
Depreciation and asset impairment	100,515	-	-	-	-	1,020	1.0%	(100.0%)
Finance charges	3,958	898	22.7%	898	22.7%	-	-	(100.0%)
Bulk purchases	83,374	1,641	2.0%	1,641	2.0%	-	-	(100.0%)
Other Materials	3,100	3,297	106.3%	3,297	106.3%	2,927	94.4%	12.6%
Contracted services	57,059	13,049	22.9%	13,049	22.9%	14,437	32.3%	(9.6%)
Transfers and grants	1,000	-	-	-	-	3	-	(100.0%)
Other expenditure	93,314	6,779	7.3%	6,779	7.3%	(953)	(1.0%)	(811.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**165,403**	**136,468**		**136,468**		**(15,514)**		
Transfers recognised - capital	60,004	20,000	33.3%	20,000	33.3%	5,635	8.6%	254.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**225,407**	**156,468**		**156,468**		**(9,879)**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**225,407**	**156,468**		**156,468**		**(9,879)**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**225,407**	**156,468**		**156,468**		**(9,879)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**225,407**	**156,468**		**156,468**		**(9,879)**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**148,744**	**4,666**	**3.1%**	**4,666**	**3.1%**	**7,845**	**5.6%**	**(40.5%)**
National Government	60,004	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**60,004**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	56,640	-	-	-	-	-	-	-
Internally generated funds	32,100	4,666	14.5%	4,666	14.5%	7,845	42.8%	(40.5%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**148,744**	**4,666**	**3.1%**	**4,666**	**3.1%**	**7,845**	**5.6%**	**(40.5%)**
Governance and Administration	**3,200**	**1,610**	**50.3%**	**1,610**	**50.3%**	**7,040**	**-**	**(77.1%)**
Executive & Council	1,100	1,610	146.4%	1,610	146.4%	-	-	(100.0%)
Budget & Treasury Office	2,100	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	7,040	-	(100.0%)
Community and Public Safety	**44,000**	**821**	**1.9%**	**821**	**1.9%**	**-**	**-**	**(100.0%)**
Community & Social Services	41,000	821	2.0%	821	2.0%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	3,000	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**84,544**	**1**	**-**	**1**	**-**	**805**	**1.3%**	**(99.8%)**
Planning and Development	5,600	1	-	1	-	-	-	(100.0%)
Road Transport	78,944	-	-	-	-	805	1.3%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**17,000**	**2,234**	**13.1%**	**2,234**	**13.1%**	**-**	**-**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-
Water	12,000	-	-	-	-	-	-	-
Waste Water Management	3,500	2,234	63.8%	2,234	63.8%	-	-	(100.0%)
Waste Management	1,500	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**741,639**	**170,059**	**22.9%**	**170,059**	**22.9%**	**184,954**	**27.7%**	**(8.1%)**
Property rates, penalties and collection charges	190,707	47,247	24.8%	47,247	24.8%	19,036	12.5%	148.2%
Service charges	173,938	34,694	19.9%	34,694	19.9%	32,652	23.7%	6.3%
Other revenue	**26,988**	**58,686**	**217.5%**	**58,686**	**217.5%**	**22,695**	**76.0%**	**158.6%**
Government - operating	241,728	6,482	2.7%	6,482	2.7%	1,820	.8%	256.2%
Government - capital	60,004	20,000	33.3%	20,000	33.3%	100,152	153.4%	(80.0%)
Interest	48,274	2,949	6.1%	2,949	6.1%	8,600	17.9%	(65.7%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(507,107)**	**(349,357)**	**68.9%**	**(349,357)**	**68.9%**	**(150,490)**	**30.7%**	**132.1%**
Suppliers and employees	(503,149)	(347,964)	69.2%	(347,964)	69.2%	(150,487)	30.8%	131.2%
Finance charges	(3,958)	(1,393)	35.2%	(1,393)	35.2%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	(3)	-	(100.0%)
Net Cash from/(used) Operating Activities	**234,532**	**(179,298)**	**(76.4%)**	**(179,298)**	**(76.4%)**	**34,464**	**19.5%**	**(620.2%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(92,104)**	**225,106**	**(244.4%)**	**225,106**	**(244.4%)**	**3,615**	**(5.5%)**	**6,127.4%**
Capital assets	(92,104)	225,106	(244.4%)	225,106	(244.4%)	3,615	(5.5%)	6,127.4%
Net Cash from/(used) Investing Activities	**(92,104)**	**225,106**	**(244.4%)**	**225,106**	**(244.4%)**	**3,615**	**(5.5%)**	**6,127.4%**
Cash Flow from Financing Activities								
Receipts	**-**	**(8,406)**	**-**	**(8,406)**	**-**	**(78,751)**	**-**	**(89.3%)**
Short term loans	-	(2)	-	(2)	-	(26,431)	-	(100.0%)
Borrowing long term/refinancing	-	(10,912)	-	(10,912)	-	(52,398)	-	(79.2%)
Increase (decrease) in consumer deposits	-	2,507	-	2,507	-	79	-	3,076.0%
Payments	**(56,640)**	**(55,039)**	**97.2%**	**(55,039)**	**97.2%**	**31,018**	**(47.5%)**	**(277.4%)**
Repayment of borrowing	(56,640)	(55,039)	97.2%	(55,039)	97.2%	31,018	(47.5%)	(277.4%)
Net Cash from/(used) Financing Activities	**(56,640)**	**(63,445)**	**112.0%**	**(63,445)**	**112.0%**	**(47,732)**	**73.2%**	**32.9%**
Net Increase/(Decrease) in cash held	**85,788**	**(17,638)**	**(20.6%)**	**(17,638)**	**(20.6%)**	**(9,653)**	**(21.1%)**	**82.7%**
Cash/cash equivalents at the year begin:	(16,001)	3,341	(20.9%)	3,341	(20.9%)	-	-	(100.0%)
Cash/cash equivalents at the year end:	**69,787**	**(14,296)**	**(20.5%)**	**(14,296)**	**(20.5%)**	**(9,653)**	**(52.6%)**	**48.1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14,915	4.8%	11,614	3.8%	12,267	4.0%	268,893	87.4%	307,689	24.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	20,614	5.0%	16,794	4.1%	14,762	3.6%	361,785	87.4%	413,955	33.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3,342	3.8%	2,655	3.0%	2,424	2.8%	79,063	90.4%	87,484	7.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2,964	3.6%	2,439	3.0%	2,217	2.7%	74,102	90.7%	81,721	6.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	485	23.4%	308	14.9%	44	2.1%	1,238	59.6%	2,075	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	7,333	2.1%	7,194	2.1%	7,014	2.0%	325,114	93.8%	346,655	28.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(49,319)	886.9%	2,349	(42.2%)	2,272	(40.9%)	39,137	(703.8%)	(5,561)	(.5%)	-	-	-	-
Total By Income Source	**334**	**-**	**43,354**	**3.5%**	**40,998**	**3.3%**	**1,149,332**	**93.1%**	**1,234,019**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(30,709)	(6.9%)	16,306	3.6%	14,352	3.2%	447,506	100.0%	447,455	36.3%	-	-	-	-
Commercial	13,702	9.5%	6,266	4.3%	6,195	4.3%	118,177	81.9%	144,341	11.7%	-	-	-	-
Households	17,341	2.7%	20,782	3.2%	20,451	3.2%	583,649	90.9%	642,223	52.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**334**	**-**	**43,354**	**3.5%**	**40,998**	**3.3%**	**1,149,332**	**93.1%**	**1,234,019**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	7,394	2.7%	-	-	7,671	2.8%	257,796	94.5%	272,861	73.2%
PAYE deductions	3,303	100.0%	-	-	-	-	-	-	3,303	.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21,111	22.2%	91	.1%	65,820	69.1%	8,247	8.7%	95,269	25.6%
Auditor-General	1,135	95.8%	12	1.0%	38	3.2%	-	-	1,185	.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	**32,944**	**8.8%**	**102**	**-**	**73,530**	**19.7%**	**266,043**	**71.4%**	**372,619**	**100.0%**

Contact Details

Municipal Manager	Mr Mooketsi Molamu	018 389 0212
Financial Manager	Mr Reuben Attie Morris	018 389 0260

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DITSOBOTLA (NW384)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**496,643**	**100,103**	**20.2%**	**100,103**	**20.2%**	**98,604**	**24.3%**	**1.5%**
Property rates	55,000	14,775	26.9%	14,775	26.9%	(1,093)	(2.0%)	(1,452.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	184,000	43,662	23.7%	43,662	23.7%	72,749	42.3%	(40.0%)
Service charges - water revenue	54,000	13,153	24.4%	13,153	24.4%	9,828	25.9%	33.8%
Service charges - sanitation revenue	32,000	9,220	28.8%	9,220	28.8%	7,050	70.5%	30.8%
Service charges - refuse revenue	13,000	5,403	41.6%	5,403	41.6%	3,582	27.6%	50.8%
Service charges - other	4,250	93	2.2%	93	2.2%	-	-	(100.0%)
Rental of facilities and equipment	2,000	142	7.1%	142	7.1%	92	2.6%	54.4%
Interest earned - external investments	1,000	-	-	-	-	-	-	-
Interest earned - outstanding debtors	28,000	12,768	45.6%	12,768	45.6%	6,044	134.3%	111.3%
Dividends received	-	-	-	-	-	-	-	-
Fines	200	6	2.8%	6	2.8%	0	.1%	2,140.0%
Licences and permits	300	67	22.2%	67	22.2%	76	25.3%	(12.3%)
Agency services	4,000	116	2.9%	116	2.9%	31	.8%	277.3%
Transfers recognised - operational	116,893	480	.4%	480	.4%	-	-	(100.0%)
Other own revenue	2,000	187	9.3%	187	9.3%	244	12.2%	(23.6%)
Gains on disposal of PPE	-	32	-	32	-	-	-	(100.0%)
Operating Expenditure	**467,243**	**87,410**	**18.7%**	**87,410**	**18.7%**	**74,836**	**18.7%**	**16.8%**
Employee related costs	184,000	46,592	25.3%	46,592	25.3%	44,944	26.8%	3.7%
Remuneration of councillors	14,700	2,998	20.4%	2,998	20.4%	2,892	19.7%	3.7%
Debt impairment	39,340	122	.3%	122	.3%	-	-	(100.0%)
Depreciation and asset impairment	50,123	-	-	-	-	-	-	-
Finance charges	930	9,822	1,056.1%	9,822	1,056.1%	-	-	(100.0%)
Bulk purchases	90,000	20,785	23.1%	20,785	23.1%	15,757	16.4%	31.9%
Other Materials	34,150	3,548	10.4%	3,548	10.4%	3,234	18.0%	9.7%
Contracted services	25,000	1,102	4.4%	1,102	4.4%	3,894	20.0%	(71.7%)
Transfers and grants	11,000	68	.6%	68	.6%	1,263	11.5%	(94.6%)
Other expenditure	18,000	2,373	13.2%	2,373	13.2%	2,853	14.5%	(16.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**29,400**	**12,693**		**12,693**		**23,768**		
Transfers recognised - capital	45,851	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**75,251**	**12,693**		**12,693**		**23,768**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**75,251**	**12,693**		**12,693**		**23,768**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**75,251**	**12,693**		**12,693**		**23,768**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**75,251**	**12,693**		**12,693**		**23,768**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**45,851**	**8,176**	**17.8%**	**8,176**	**17.8%**	**13,914**	**25.2%**	**(41.2%)**
National Government	45,851	8,176	17.8%	8,176	17.8%	13,914	25.2%	(41.2%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**45,851**	**8,176**	**17.8%**	**8,176**	**17.8%**	**13,914**	**25.2%**	**(41.2%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**45,851**	**8,176**	**17.8%**	**8,176**	**17.8%**	**13,914**	**25.2%**	**(41.2%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**35,851**	**8,176**	**22.8%**	**8,176**	**22.8%**	**8,816**	**23.7%**	**(7.3%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	35,851	8,176	22.8%	8,176	22.8%	8,816	23.7%	(7.3%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**10,000**	**-**	**-**	**-**	**-**	**5,099**	**28.3%**	**(100.0%)**
Electricity	10,000	-	-	-	-	5,099	28.3%	(100.0%)
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**424,894**	**123,434**	**29.1%**	**123,434**	**29.1%**	**116,014**	**28.1%**	**6.4%**
Property rates, penalties and collection charges	33,000	10,399	31.5%	10,399	31.5%	8,489	23.7%	22.5%
Service charges	215,150	43,392	20.2%	43,392	20.2%	39,426	19.3%	10.1%
Other revenue	**8,500**	**429**	**5.1%**	**429**	**5.1%**	**394**	**3.9%**	**9.1%**
Government - operating	116,893	49,534	42.4%	49,534	42.4%	43,121	42.3%	14.9%
Government - capital	45,851	6,912	15.1%	6,912	15.1%	18,540	33.6%	(62.7%)
Interest	5,500	12,768	232.2%	12,768	232.2%	6,044	109.9%	111.3%
Dividends	-	-	-	-	-	-	-	-
Payments	**(427,780)**	**(109,784)**	**25.7%**	**(109,784)**	**25.7%**	**(115,479)**	**21.1%**	**(4.9%)**
Suppliers and employees	(415,850)	(109,716)	26.4%	(109,716)	26.4%	(114,206)	21.3%	(3.9%)
Finance charges	(930)	-	-	-	-	-	-	-
Transfers and grants	(11,000)	(68)	.6%	(68)	.6%	(1,273)	11.6%	(94.6%)
Net Cash from/(used) Operating Activities	**(2,886)**	**13,650**	**(473.0%)**	**13,650**	**(473.0%)**	**535**	**(.4%)**	**2,449.9%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(45,851)**	**(7,913)**	**17.3%**	**(7,913)**	**17.3%**	**-**	**-**	**(100.0%)**
Capital assets	(45,851)	(7,913)	17.3%	(7,913)	17.3%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(45,851)**	**(7,913)**	**17.3%**	**(7,913)**	**17.3%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(48,737)**	**5,737**	**(11.8%)**	**5,737**	**(11.8%)**	**535**	**(.3%)**	**971.7%**
Cash/cash equivalents at the year begin:	2,500	692	27.7%	692	27.7%	1,176	47.1%	(41.2%)
Cash/cash equivalents at the year end:	**(46,237)**	**6,429**	**(13.9%)**	**6,429**	**(13.9%)**	**1,712**	**(.9%)**	**275.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9,740	4.3%	13,050	5.7%	12,224	5.3%	193,624	84.7%	228,638	33.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15,013	9.1%	11,056	6.7%	8,116	4.9%	130,695	79.3%	164,880	24.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5,622	5.0%	4,232	3.7%	3,300	2.9%	100,195	88.4%	113,349	16.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4,180	4.6%	4,480	5.0%	4,850	5.4%	76,521	85.0%	90,031	13.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,848	3.6%	1,724	3.4%	1,594	3.1%	45,746	89.9%	50,912	7.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	138	1.1%	135	1.1%	126	1.0%	12,089	96.8%	12,489	1.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3,063	19.3%	53	.3%	89	.6%	12,703	79.9%	15,909	2.4%	-	-	-	-
Total By Income Source	**39,605**	**5.9%**	**34,730**	**5.1%**	**30,300**	**4.5%**	**571,574**	**84.5%**	**676,209**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1,554	4.2%	2,170	5.9%	1,477	4.0%	31,694	85.9%	36,895	5.5%	-	-	-	-
Commercial	17,385	8.1%	13,506	6.3%	10,045	4.7%	173,964	81.0%	214,900	31.8%	-	-	-	-
Households	20,666	4.9%	19,054	4.5%	18,778	4.4%	365,916	86.2%	424,414	62.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**39,605**	**5.9%**	**34,730**	**5.1%**	**30,300**	**4.5%**	**571,574**	**84.5%**	**676,209**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	9,958	2.8%	37,375	10.6%	304,950	86.6%	352,283	87.5%
Bulk Water	421	3.2%	-	-	423	3.2%	12,435	93.6%	13,280	3.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	875	2.4%	4,973	13.4%	5,203	14.0%	26,143	70.3%	37,195	9.2%
Total	**1,297**	**.3%**	**14,932**	**3.7%**	**43,001**	**10.7%**	**343,528**	**85.3%**	**402,758**	**100.0%**

Contact Details

Municipal Manager		
Financial Manager	Mr Tsie Tsie	018 633 3800

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RAMOTSHERE MOILOA (NW385)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**325,690**	**31,351**	**9.6%**	**31,351**	**9.6%**	**77,126**	**24.3%**	**(59.4%)**
Property rates	42,191	8,504	20.2%	8,504	20.2%	8,091	18.4%	5.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	75,675	8,916	11.8%	8,916	11.8%	6,535	9.2%	36.4%
Service charges - water revenue	16,775	2,232	13.3%	2,232	13.3%	2,096	13.5%	6.5%
Service charges - sanitation revenue	4,740	246	5.2%	246	5.2%	456	6.3%	(46.1%)
Service charges - refuse revenue	14,368	2,859	19.9%	2,859	19.9%	2,051	18.6%	39.4%
Service charges - other	69	5,591	8,077.6%	5,591	8,077.6%	-	-	(100.0%)
Rental of facilities and equipment	9	-	-	-	-	-	-	-
Interest earned - external investments	170	0	.3%	0	.3%	-	-	(100.0%)
Interest earned - outstanding debtors	799	14	1.8%	14	1.8%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	402	1,408	350.0%	1,408	350.0%	-	-	(100.0%)
Licences and permits	4,147	123	3.0%	123	3.0%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	157,762	-	-	-	-	57,624	40.6%	(100.0%)
Other own revenue	5,883	1,458	24.8%	1,458	24.8%	273	2.0%	434.1%
Gains on disposal of PPE	2,700	-	-	-	-	-	-	-
Operating Expenditure	**333,943**	**64,002**	**19.2%**	**64,002**	**19.2%**	**55,747**	**17.9%**	**14.8%**
Employee related costs	128,865	36,072	28.0%	36,072	28.0%	33,205	27.5%	8.6%
Remuneration of councillors	15,876	-	-	-	-	2,192	16.0%	(100.0%)
Debt impairment	21,300	-	-	-	-	-	-	-
Depreciation and asset impairment	30,745	-	-	-	-	-	-	-
Finance charges	479	565	117.8%	565	117.8%	-	-	(100.0%)
Bulk purchases	43,559	11,869	27.2%	11,869	27.2%	10,993	26.9%	8.0%
Other Materials	21,227	679	3.2%	679	3.2%	792	6.5%	(14.2%)
Contracted services	21,733	20	.1%	20	.1%	712	11.0%	(97.1%)
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	50,160	14,798	29.5%	14,798	29.5%	7,852	12.4%	88.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(8,253)**	**(32,651)**		**(32,651)**		**21,379**		
Transfers recognised - capital	55,120	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**46,867**	**(32,651)**		**(32,651)**		**21,379**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**46,867**	**(32,651)**		**(32,651)**		**21,379**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**46,867**	**(32,651)**		**(32,651)**		**21,379**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**46,867**	**(32,651)**		**(32,651)**		**21,379**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**55,120**	**18,213**	**33.0%**	**18,213**	**33.0%**	**4,639**	**7.0%**	**292.6%**
National Government	55,120	18,213	33.0%	18,213	33.0%	4,621	7.7%	294.2%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**55,120**	**18,213**	**33.0%**	**18,213**	**33.0%**	**4,621**	**7.7%**	**294.2%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	18	.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**55,120**	**18,213**	**33.0%**	**18,213**	**33.0%**	**4,639**	**7.0%**	**292.6%**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**18**	**2.2%**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	18	-	(100.0%)
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**43,585**	**14,546**	**33.4%**	**14,546**	**33.4%**	**4,621**	**10.7%**	**214.8%**
Planning and Development	-	14,546	-	14,546	-	4,621	23,102.9%	214.8%
Road Transport	43,585	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**11,535**	**3,667**	**31.8%**	**3,667**	**31.8%**	**-**	**-**	**(100.0%)**
Electricity	11,535	3,667	31.8%	3,667	31.8%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**356,503**	**99,400**	**27.9%**	**99,400**	**27.9%**	**92,052**	**28.1%**	**8.0%**
Property rates, penalties and collection charges	38,648	7,136	18.5%	7,136	18.5%	2,878	8.2%	148.0%
Service charges	93,967	9,198	9.8%	9,198	9.8%	9,689	11.8%	(5.1%)
Other revenue	**10,250**	**12,746**	**124.4%**	**12,746**	**124.4%**	**11,428**	**125.9%**	**11.5%**
Government - operating	157,762	66,311	42.0%	66,311	42.0%	59,769	42.5%	10.9%
Government - capital	55,120	4,000	7.3%	4,000	7.3%	8,236	13.7%	(51.4%)
Interest	756	9	1.2%	9	1.2%	53	7.7%	(83.3%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(283,195)**	**(85,716)**	**30.3%**	**(85,716)**	**30.3%**	**(80,412)**	**39.5%**	**6.6%**
Suppliers and employees	(282,716)	(83,799)	29.6%	(83,799)	29.6%	(78,559)	38.7%	6.7%
Finance charges	(479)	-	-	-	-	-	-	-
Transfers and grants	-	(1,917)	-	(1,917)	-	(1,853)	-	3.4%
Net Cash from/(used) Operating Activities	**73,308**	**13,684**	**18.7%**	**13,684**	**18.7%**	**11,640**	**9.4%**	**17.6%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(67,877)**	**(18,213)**	**26.8%**	**(18,213)**	**26.8%**	**(5,102)**	**7.6%**	**257.0%**
Capital assets	(67,877)	(18,213)	26.8%	(18,213)	26.8%	(5,102)	7.6%	257.0%
Net Cash from/(used) Investing Activities	**(67,877)**	**(18,213)**	**26.8%**	**(18,213)**	**26.8%**	**(5,102)**	**7.6%**	**257.0%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**(1,036)**	**-**	**(1,036)**	**-**	**(591)**	**101.9%**	**75.4%**
Repayment of borrowing	-	(1,036)	-	(1,036)	-	(591)	101.9%	75.4%
Net Cash from/(used) Financing Activities	**-**	**(1,036)**	**-**	**(1,036)**	**-**	**(591)**	**101.9%**	**75.4%**
Net Increase/(Decrease) in cash held	**5,432**	**(5,565)**	**(102.5%)**	**(5,565)**	**(102.5%)**	**5,947**	**10.5%**	**(193.6%)**
Cash/cash equivalents at the year begin:	5,000	14,651	293.0%	14,651	293.0%	1,659	24.6%	783.0%
Cash/cash equivalents at the year end:	**10,432**	**9,086**	**87.1%**	**9,086**	**87.1%**	**7,606**	**12.0%**	**19.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1,913	7.5%	581	2.3%	587	2.3%	22,470	87.9%	25,551	14.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6,189	7.5%	1,879	2.3%	1,898	2.3%	72,697	87.9%	82,664	48.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2,363	7.5%	718	2.3%	725	2.3%	27,757	87.9%	31,563	18.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	338	7.5%	103	2.3%	104	2.3%	3,965	87.9%	4,509	2.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	450	7.5%	137	2.3%	138	2.3%	5,287	87.9%	6,012	3.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(419)	(1.9%)	308	1.4%	(129)	(.6%)	22,090	101.1%	21,849	12.7%	-	-	-	-
Total By Income Source	**10,834**	**6.3%**	**3,725**	**2.2%**	**3,321**	**1.9%**	**154,267**	**89.6%**	**172,147**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	440	1.4%	727	2.4%	275	.9%	29,000	95.3%	30,442	17.7%	-	-	-	-
Commercial	3,882	27.5%	873	6.2%	444	3.2%	8,893	63.1%	14,094	8.2%	-	-	-	-
Households	4,981	4.9%	2,069	2.0%	1,932	1.9%	93,708	91.3%	102,690	59.7%	-	-	-	-
Other	1,530	6.1%	55	.2%	670	2.7%	22,666	90.9%	24,922	14.5%	-	-	-	-
Total By Customer Group	**10,834**	**6.3%**	**3,725**	**2.2%**	**3,321**	**1.9%**	**154,267**	**89.6%**	**172,147**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	7,295	37.5%	6,890	35.5%	5,248	27.0%	19,433	43.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	336	100.0%	336	.7%
Other	1,613	6.4%	837	3.3%	1,719	6.8%	21,137	83.5%	25,306	56.1%
Total	**1,613**	**3.6%**	**8,132**	**18.0%**	**8,608**	**19.1%**	**26,721**	**59.3%**	**45,074**	**100.0%**

Contact Details

Municipal Manager	Mr S. A Adroos	018 642 1081
Financial Manager	Mr R.A Morris	018 642 1081

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: NGAKA MODIRI MOLEMA (DC38)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**701,720**	**291,558**	**41.5%**	**291,558**	**41.5%**	**344**	**.1%**	**84,610.1%**
Property rates	-	-		-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	478	76	15.9%	76	15.9%	-	-	(100.0%)
Service charges - sanitation revenue	56	20	36.3%	20	36.3%	-	-	(100.0%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	169	-	(100.0%)
Rental of facilities and equipment	216	338	156.3%	338	156.3%	54	25.0%	529.9%
Interest earned - external investments	-	662	-	662	-	-	-	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	699,511	290,154	41.5%	290,154	41.5%	-	-	(100.0%)
Other own revenue	1,459	307	21.1%	307	21.1%	122	3.9%	152.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**882,402**	**137,062**	**15.5%**	**137,062**	**15.5%**	**65,423**	**8.2%**	**109.5%**
Employee related costs	326,848	75,565	23.1%	75,565	23.1%	68,403	21.8%	10.5%
Remuneration of councillors	12,106	2,385	19.7%	2,385	19.7%	1,833	13.4%	30.1%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	384,824	-	-	-	-	-	-	-
Finance charges	500	-	-	-	-	-	-	-
Bulk purchases	18,000	20	.1%	20	.1%	2,410	-	(99.2%)
Other Materials	17,080	7,707	45.1%	7,707	45.1%	199	.5%	3,773.0%
Contracted services	20,250	2,799	13.8%	2,799	13.8%	3,151	16.5%	(11.2%)
Transfers and grants	15,000	1	-	1	-	-	-	(100.0%)
Other expenditure	87,794	48,586	55.3%	48,586	55.3%	(10,573)	(14.4%)	(559.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(180,682)**	**154,496**		**154,496**		**(65,078)**		
Transfers recognised - capital	295,614	-	-	-	-	228,561	74.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**114,932**	**154,496**		**154,496**		**163,483**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**114,932**	**154,496**		**154,496**		**163,483**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**114,932**	**154,496**		**154,496**		**163,483**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**114,932**	**154,496**		**154,496**		**163,483**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**306,210**	**24,346**	**8.0%**	**24,346**	**8.0%**	**-**	**-**	**(100.0%)**
National Government	289,788	24,346	8.4%	24,346	8.4%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**289,788**	**24,346**	**8.4%**	**24,346**	**8.4%**	**-**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	16,422	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**306,210**	**24,346**	**8.0%**	**24,346**	**8.0%**	**-**	**-**	**(100.0%)**
Governance and Administration	**12,302**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	12,302	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2,660**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	120	-	-	-	-	-	-	-
Road Transport	2,540	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**291,248**	**24,346**	**8.4%**	**24,346**	**8.4%**	**-**	**-**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-
Water	156,711	17,210	11.0%	17,210	11.0%	-	-	(100.0%)
Waste Water Management	134,537	7,136	5.3%	7,136	5.3%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**997,334**	**347,064**	**34.8%**	**347,064**	**34.8%**	**241,772**	**26.0%**	**43.6%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	534	183	34.3%	183	34.3%	193	27.6%	(5.1%)
Other revenue	**1,675**	**17,795**	**1,062.6%**	**17,795**	**1,062.6%**	**8,260**	**316.0%**	**115.4%**
Government - operating	699,511	292,339	41.8%	292,339	41.8%	228,899	37.0%	27.7%
Government - capital	295,614	28,720	9.7%	28,720	9.7%	1,775	.6%	1,518.0%
Interest	-	8,027	-	8,027	-	2,645	-	203.5%
Dividends	-	-	-	-	-	-	-	-
Payments	**(587,578)**	**(177,208)**	**30.2%**	**(177,208)**	**30.2%**	**(134,272)**	**21.3%**	**32.0%**
Suppliers and employees	(568,936)	(177,208)	31.1%	(177,208)	31.1%	(134,272)	21.8%	32.0%
Finance charges	(500)	-	-	-	-	-	-	-
Transfers and grants	(18,142)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**409,756**	**169,856**	**41.5%**	**169,856**	**41.5%**	**107,501**	**35.8%**	**58.0%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(306,210)**	**(30,063)**	**9.8%**	**(30,063)**	**9.8%**	**(3,598)**	**1.2%**	**735.5%**
Capital assets	(306,210)	(30,063)	9.8%	(30,063)	9.8%	(3,598)	1.2%	735.5%
Net Cash from/(used) Investing Activities	**(306,210)**	**(30,063)**	**9.8%**	**(30,063)**	**9.8%**	**(3,598)**	**1.2%**	**735.5%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**103,546**	**139,793**	**135.0%**	**139,793**	**135.0%**	**103,903**	**############**	**34.5%**
Cash/cash equivalents at the year begin:	100,000	101,754	101.8%	101,754	101.8%	13,954	-	629.2%
Cash/cash equivalents at the year end:	**203,546**	**241,547**	**118.7%**	**241,547**	**118.7%**	**117,857**	**############**	**105.0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	31	100.0%	31	100.0%	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**31**	**100.0%**	**31**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	31	100.0%	31	100.0%	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**31**	**100.0%**	**31**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	605	1.9%	-	-	(2,252)	(7.2%)	32,758	105.3%	31,112	86.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	191	3.9%	64	1.3%	(1,261)	(25.7%)	5,902	120.5%	4,897	13.6%
Total	**796**	**2.2%**	**64**	**.2%**	**(3,513)**	**(9.8%)**	**38,661**	**107.4%**	**36,008**	**100.0%**

Contact Details

Municipal Manager	Mrs Mmapula Dorcas Dambuza	018 381 9404
Financial Manager	Mr Sicelo S. Mphato	018 381 9441

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: NALEDI (NW) (NW392)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**379,892**	**82,705**	**21.8%**	**82,705**	**21.8%**	**181,627**	**52.7%**	**(54.5%)**
Property rates	53,582	10,917	20.4%	10,917	20.4%	14,626	31.0%	(25.4%)
Property rates - penalties and collection charges	-	-	-	-	-	840	-	(100.0%)
Service charges - electricity revenue	159,414	28,642	18.0%	28,642	18.0%	39,822	27.2%	(28.1%)
Service charges - water revenue	28,123	4,855	17.3%	4,855	17.3%	93,080	350.2%	(94.8%)
Service charges - sanitation revenue	19,732	6,322	32.0%	6,322	32.0%	4,175	21.1%	51.4%
Service charges - refuse revenue	15,448	5,765	37.3%	5,765	37.3%	3,620	19.8%	59.3%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1,061	439	41.4%	439	41.4%	385	38.3%	13.9%
Interest earned - external investments	674	-	-	-	-	191	53.2%	(100.0%)
Interest earned - outstanding debtors	20,993	5,309	25.3%	5,309	25.3%	4,575	26.6%	16.1%
Dividends received	-	-	-	-	-	-	-	-
Fines	17,197	188	1.1%	188	1.1%	192	17.5%	(2.1%)
Licences and permits	8,503	-	-	-	-	523	16.3%	(100.0%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	52,268	19,692	37.7%	19,692	37.7%	18,486	37.8%	6.5%
Other own revenue	2,897	390	13.5%	390	13.5%	842	19.6%	(53.7%)
Gains on disposal of PPE	-	185	-	185	-	268	2.7%	(31.1%)
Operating Expenditure	**372,792**	**61,078**	**16.4%**	**61,078**	**16.4%**	**73,978**	**18.2%**	**(17.4%)**
Employee related costs	161,404	36,844	22.8%	36,844	22.8%	40,196	23.8%	(8.3%)
Remuneration of councillors	8,019	1,911	23.8%	1,911	23.8%	1,755	23.0%	8.9%
Debt impairment	9,050	-	-	-	-	-	-	-
Depreciation and asset impairment	24,370	-	-	-	-	-	-	-
Finance charges	10,381	2	-	2	-	4,379	27.8%	(100.0%)
Bulk purchases	105,195	18,757	17.8%	18,757	17.8%	24,948	25.5%	(24.8%)
Other Materials	1,594	13	.8%	13	.8%	119	.7%	(89.3%)
Contracted services	27,480	2,359	8.6%	2,359	8.6%	670	4.6%	252.2%
Transfers and grants	50	-	-	-	-	20	8.3%	(100.0%)
Other expenditure	25,250	1,193	4.7%	1,193	4.7%	1,890	8.9%	(36.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**7,100**	**21,626**		**21,626**		**107,649**		
Transfers recognised - capital	35,043	-	-	-	-	3,078	8.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**42,143**	**21,626**		**21,626**		**110,727**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**42,143**	**21,626**		**21,626**		**110,727**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**42,143**	**21,626**		**21,626**		**110,727**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**42,143**	**21,626**		**21,626**		**110,727**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**36,127**	**-**	**-**	**-**	**-**	**5,537**	**14.8%**	**(100.0%)**
National Government	35,077	-	-	-	-	5,537	14.8%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**35,077**	**-**	**-**	**-**	**-**	**5,537**	**14.8%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1,050	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**36,127**	**-**	**-**	**-**	**-**	**5,537**	**14.8%**	**(100.0%)**
Governance and Administration	**1,920**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	1,050	-	-	-	-	-	-	-
Budget & Treasury Office	870	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**23,882**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	23,882	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4,500**	**-**	**-**	**-**	**-**	**975**	**12.2%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	4,500	-	-	-	-	975	12.2%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**5,825**	**-**	**-**	**-**	**-**	**4,562**	**18.1%**	**(100.0%)**
Electricity	5,825	-	-	-	-	4,562	18.2%	(100.0%)
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**314,605**	**102,260**	**32.5%**	**102,260**	**32.5%**	**102,418**	**35.2%**	**(.2%)**
Property rates, penalties and collection charges	45,545	20,125	44.2%	20,125	44.2%	26,595	75.1%	(24.3%)
Service charges	163,872	30,906	18.9%	30,906	18.9%	34,442	21.7%	(10.3%)
Other revenue	**16,809**	**7,702**	**45.8%**	**7,702**	**45.8%**	**7,165**	**74.5%**	**7.5%**
Government - operating	52,662	21,876	41.5%	21,876	41.5%	21,865	44.7%	.1%
Government - capital	35,043	21,500	61.4%	21,500	61.4%	12,161	31.8%	76.8%
Interest	674	151	22.5%	151	22.5%	191	53.2%	(20.6%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(376,872)**	**(96,677)**	**25.7%**	**(96,677)**	**25.7%**	**(103,627)**	**29.7%**	**(6.7%)**
Suppliers and employees	(366,441)	(96,675)	26.4%	(96,675)	26.4%	(98,230)	29.5%	(1.6%)
Finance charges	(10,381)	(2)	-	(2)	-	(5,377)	34.1%	(100.0%)
Transfers and grants	(50)	-	-	-	-	(20)	8.3%	(100.0%)
Net Cash from/(used) Operating Activities	**(62,268)**	**5,583**	**(9.0%)**	**5,583**	**(9.0%)**	**(1,209)**	**2.1%**	**(561.7%)**
Cash Flow from Investing Activities								
Receipts	**-**	**185**	**-**	**185**	**-**	**268**	**-**	**(31.1%)**
Proceeds on disposal of PPE	-	185	-	185	-	268	-	(31.1%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(36,127)**	**(559)**	**1.5%**	**(559)**	**1.5%**	**(5,537)**	**14.8%**	**(89.9%)**
Capital assets	(36,127)	(559)	1.5%	(559)	1.5%	(5,537)	14.8%	(89.9%)
Net Cash from/(used) Investing Activities	**(36,127)**	**(374)**	**1.0%**	**(374)**	**1.0%**	**(5,269)**	**14.1%**	**(92.9%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(5,349)**	**-**	**-**	**-**	**-**	**(1,459)**	**25.0%**	**(100.0%)**
Repayment of borrowing	(5,349)	-	-	-	-	(1,459)	25.0%	(100.0%)
Net Cash from/(used) Financing Activities	**(5,349)**	**-**	**-**	**-**	**-**	**(1,459)**	**25.0%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(103,744)**	**5,209**	**(5.0%)**	**5,209**	**(5.0%)**	**(7,937)**	**7.8%**	**(165.6%)**
Cash/cash equivalents at the year begin:	18,583	1,805	9.7%	1,805	9.7%	16,752	65.7%	(89.2%)
Cash/cash equivalents at the year end:	**(85,161)**	**7,014**	**(8.2%)**	**7,014**	**(8.2%)**	**8,816**	**(11.6%)**	**(20.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1,987	3.1%	1,693	2.6%	1,353	2.1%	59,006	92.1%	64,040	20.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5,427	8.2%	3,883	5.8%	3,347	5.0%	53,847	81.0%	66,504	21.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3,839	7.4%	2,202	4.2%	2,140	4.1%	43,763	84.3%	51,944	16.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2,231	5.5%	1,995	4.9%	1,866	4.6%	34,391	85.0%	40,484	13.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2,015	4.9%	1,790	4.4%	1,682	4.1%	35,573	86.6%	41,060	13.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	78	.1%	130	.2%	68,804	99.7%	69,012	22.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(30,456)	148.8%	128	(.6%)	120	(.6%)	9,745	(47.6%)	(20,463)	(6.5%)	-	-	-	-
Total By Income Source	**(14,956)**	**(4.8%)**	**11,769**	**3.8%**	**10,637**	**3.4%**	**305,130**	**97.6%**	**312,581**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(15,294)	(258.9%)	1,168	19.8%	1,033	17.5%	19,000	321.7%	5,907	1.9%	-	-	-	-
Commercial	1,229	3.3%	2,894	7.8%	2,999	8.1%	29,977	80.8%	37,100	11.9%	-	-	-	-
Households	(1,051)	(.5%)	5,767	2.7%	5,096	2.3%	207,263	95.5%	217,076	69.4%	-	-	-	-
Other	159	.3%	1,940	3.7%	1,508	2.9%	48,890	93.1%	52,498	16.8%	-	-	-	-
Total By Customer Group	**(14,956)**	**(4.8%)**	**11,769**	**3.8%**	**10,637**	**3.4%**	**305,130**	**97.6%**	**312,581**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	10,162	3.8%	11,063	4.1%	5,981	2.2%	239,785	89.8%	266,991	67.5%
Bulk Water	-	-	-	-	-	-	35,989	100.0%	35,989	9.1%
PAYE deductions	1,980	8.8%	2,002	8.9%	2,001	8.9%	16,488	73.4%	22,471	5.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	2,629	100.0%	2,629	.7%
Other	1,134	1.7%	3,902	5.8%	2,419	3.6%	59,882	88.9%	67,337	17.0%
Total	**13,277**	**3.4%**	**16,967**	**4.3%**	**10,401**	**2.6%**	**354,773**	**89.7%**	**395,418**	**100.0%**

Contact Details

Municipal Manager	Mr TM Bloom	053 928 2202
Financial Manager	Mr David Thornhill	053 928 2209

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAMUSA (NW393)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**140,341**	**38,963**	**27.8%**	**38,963**	**27.8%**	**36,129**	**27.1%**	**7.8%**
Property rates	12,605	7,270	57.7%	7,270	57.7%	6,879	53.7%	5.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	31,378	3,136	10.0%	3,136	10.0%	2,215	7.5%	41.6%
Service charges - water revenue	6,447	1,755	27.2%	1,755	27.2%	1,314	22.0%	33.5%
Service charges - sanitation revenue	11,005	1,924	17.5%	1,924	17.5%	1,852	34.4%	3.9%
Service charges - refuse revenue	6,742	1,231	18.3%	1,231	18.3%	567	9.7%	116.9%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	793	3	.4%	3	.4%	8	1.0%	(56.2%)
Interest earned - external investments	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	10,332	1,290	12.5%	1,290	12.5%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	393	299	76.2%	299	76.2%	773	207.2%	(61.3%)
Licences and permits	2,743	614	22.4%	614	22.4%	161	6.2%	280.5%
Agency services	105	-	-	-	-	-	-	-
Transfers recognised - operational	56,169	20,921	37.2%	20,921	37.2%	21,233	40.6%	(1.5%)
Other own revenue	1,629	382	23.5%	382	23.5%	988	68.9%	(61.3%)
Gains on disposal of PPE	-	139	-	139	-	139	-	-
Operating Expenditure	**180,900**	**21,929**	**12.1%**	**21,929**	**12.1%**	**12,429**	**6.9%**	**76.4%**
Employee related costs	68,213	9,876	14.5%	9,876	14.5%	8,202	16.1%	20.4%
Remuneration of councillors	6,470	1,141	17.6%	1,141	17.6%	1,053	17.9%	8.4%
Debt impairment	27,482	-	-	-	-	-	-	-
Depreciation and asset impairment	21,325	-	-	-	-	-	-	-
Finance charges	300	-	-	-	-	507	25.3%	(100.0%)
Bulk purchases	28,928	6,296	21.8%	6,296	21.8%	1	-	545,012.9%
Other Materials	3,901	201	5.2%	201	5.2%	949	13.8%	(78.8%)
Contracted services	10,089	1,876	18.6%	1,876	18.6%	828	2.9%	126.5%
Transfers and grants	-	1,023	-	1,023	-	26	-	3,767.7%
Other expenditure	14,191	1,512	10.7%	1,512	10.7%	863	7.7%	75.1%
Loss on disposal of PPE	-	5	-	5	-	-	-	(100.0%)
Surplus/(Deficit)	**(40,559)**	**17,034**		**17,034**		**23,700**		
Transfers recognised - capital	19,462	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(21,097)**	**17,034**		**17,034**		**23,700**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(21,097)**	**17,034**		**17,034**		**23,700**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(21,097)**	**17,034**		**17,034**		**23,700**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(21,097)**	**17,034**		**17,034**		**23,700**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**27,711**	**-**	**-**	**-**	**-**	**791**	**5.0%**	**(100.0%)**
National Government	27,711	-	-	-	-	791	5.0%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**27,711**	**-**	**-**	**-**	**-**	**791**	**5.0%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**27,711**	**-**	**-**	**-**	**-**	**791**	**5.0%**	**(100.0%)**
Governance and Administration	**9,022**	**-**	**-**	**-**	**-**	**38**	**-**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	9,022	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	38	-	(100.0%)
Community and Public Safety	**2,600**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	2,600	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12,089**	**-**	**-**	**-**	**-**	**752**	**6.3%**	**(100.0%)**
Planning and Development	-	-	-	-	-	752	-	(100.0%)
Road Transport	12,089	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**4,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	4,000	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**132,648**	**51,642**	**38.9%**	**51,642**	**38.9%**	**47,442**	**38.7%**	**8.9%**
Property rates, penalties and collection charges	8,446	2,701	32.0%	2,701	32.0%	2,398	29.3%	12.7%
Service charges	37,233	7,278	19.5%	7,278	19.5%	7,076	18.4%	2.9%
Other revenue	**5,658**	**15,763**	**278.6%**	**15,763**	**278.6%**	**12,973**	**255.2%**	**21.5%**
Government - operating	54,922	25,858	47.1%	25,858	47.1%	24,921	47.7%	3.8%
Government - capital	19,462	-	-	-	-	-	-	-
Interest	6,928	41	.6%	41	.6%	74	2.6%	(44.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(126,380)**	**(50,256)**	**39.8%**	**(50,256)**	**39.8%**	**(45,504)**	**42.2%**	**10.4%**
Suppliers and employees	(125,880)	(50,256)	39.9%	(50,256)	39.9%	(45,504)	42.7%	10.4%
Finance charges	(500)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**6,268**	**1,386**	**22.1%**	**1,386**	**22.1%**	**1,939**	**13.0%**	**(28.5%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(18,600)**	**-**	**-**	**-**	**-**	**(752)**	**4.7%**	**(100.0%)**
Capital assets	(18,600)	-	-	-	-	(752)	4.7%	(100.0%)
Net Cash from/(used) Investing Activities	**(18,600)**	**-**	**-**	**-**	**-**	**(752)**	**4.7%**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(12,332)**	**1,386**	**(11.2%)**	**1,386**	**(11.2%)**	**1,187**	**(117.3%)**	**16.8%**
Cash/cash equivalents at the year begin:	(929)	528	(56.9%)	528	(56.9%)	528	-	-
Cash/cash equivalents at the year end:	**(13,261)**	**1,915**	**(14.4%)**	**1,915**	**(14.4%)**	**1,715**	**(169.5%)**	**11.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	991	3.4%	290	1.0%	746	2.5%	27,373	93.1%	29,401	13.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1,928	15.7%	639	5.2%	907	7.4%	8,834	71.8%	12,309	5.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	660	3.7%	468	2.6%	2,919	16.3%	13,861	77.4%	17,907	8.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,033	2.6%	933	2.4%	848	2.2%	36,331	92.8%	39,144	17.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	671	2.4%	602	2.1%	536	1.9%	26,678	93.7%	28,487	12.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1,270	1.7%	1,200	1.6%	33	-	73,906	96.7%	76,410	34.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	571	3.1%	354	1.9%	456	2.4%	17,286	92.6%	18,667	8.4%	-	-	-	-
Total By Income Source	**7,124**	**3.2%**	**4,486**	**2.0%**	**6,446**	**2.9%**	**204,269**	**91.9%**	**222,325**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	217	15.3%	244	17.1%	307	21.6%	653	45.9%	1,421	.6%	-	-	-	-
Commercial	1,120	20.7%	528	9.8%	324	6.0%	3,435	63.5%	5,407	2.4%	-	-	-	-
Households	5,501	2.7%	4,753	2.3%	3,409	1.7%	191,482	93.3%	205,145	92.3%	-	-	-	-
Other	286	2.8%	(1,038)	(10.0%)	2,405	23.2%	8,699	84.0%	10,352	4.7%	-	-	-	-
Total By Customer Group	**7,124**	**3.2%**	**4,486**	**2.0%**	**6,446**	**2.9%**	**204,269**	**91.9%**	**222,325**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	115	.2%	316	.6%	435	.8%	55,712	98.5%	56,578	58.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	645	8.0%	639	7.9%	595	7.3%	6,235	76.8%	8,113	8.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	398	20.7%	438	22.8%	324	16.9%	760	39.6%	1,920	2.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3,111	13.9%	10,620	47.4%	736	3.3%	7,918	35.4%	22,384	23.2%
Auditor-General	281	3.8%	-	-	22	.3%	7,090	95.9%	7,393	7.7%
Other	-	-	-	-	-	-	-	-	-	-
Total	**4,550**	**4.7%**	**12,012**	**12.5%**	**2,112**	**2.2%**	**77,714**	**80.6%**	**96,389**	**100.0%**

Contact Details

Municipal Manager	Mr Isaac Makaota	053 963 1331
Financial Manager	Mr Itumeleng Lekawa	053 927 1331

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: GREATER TAUNG (NW394)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**251,662**	**105,855**	**42.1%**	**105,855**	**42.1%**	**125,558**	**53.6%**	**(15.7%)**
Property rates	38,500	27,743	72.1%	27,743	72.1%	41,614	132.1%	(33.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	3,518	796	22.6%	796	22.6%	680	16.9%	17.0%
Service charges - water revenue	842	175	20.8%	175	20.8%	234	29.5%	(25.2%)
Service charges - sanitation revenue	2,043	507	24.8%	507	24.8%	481	25.0%	5.5%
Service charges - refuse revenue	3,285	782	23.8%	782	23.8%	736	23.8%	6.3%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	596	113	18.9%	113	18.9%	133	22.4%	(15.5%)
Interest earned - external investments	11,500	499	4.3%	499	4.3%	487	7.0%	2.5%
Interest earned - outstanding debtors	6,714	661	9.8%	661	9.8%	549	9.7%	20.3%
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	182,135	74,399	40.8%	74,399	40.8%	79,868	45.1%	(6.8%)
Other own revenue	2,129	171	8.1%	171	8.1%	270	12.5%	(36.5%)
Gains on disposal of PPE	400	9	2.2%	9	2.2%	506	-	(98.3%)
Operating Expenditure	**263,437**	**52,119**	**19.8%**	**52,119**	**19.8%**	**44,545**	**18.0%**	**17.0%**
Employee related costs	95,554	20,418	21.4%	20,418	21.4%	17,337	19.8%	17.8%
Remuneration of councillors	19,347	4,513	23.3%	4,513	23.3%	4,542	23.4%	(.6%)
Debt impairment	3,000	-	-	-	-	-	-	-
Depreciation and asset impairment	30,570	-	-	-	-	-	-	-
Finance charges	238	5	2.3%	5	2.3%	5	.6%	9.9%
Bulk purchases	4,092	765	18.7%	765	18.7%	1,099	28.8%	(30.4%)
Other Materials	23,718	6,421	27.1%	6,421	27.1%	2,029	10.7%	216.5%
Contracted services	21,757	9,560	43.9%	9,560	43.9%	9,437	45.9%	1.3%
Transfers and grants	12,909	2,376	18.4%	2,376	18.4%	2,897	22.2%	(18.0%)
Other expenditure	52,253	8,061	15.4%	8,061	15.4%	7,200	14.9%	12.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(11,775)**	**53,736**		**53,736**		**81,013**		
Transfers recognised - capital	44,841	14,523	32.4%	14,523	32.4%	10,561	17.1%	37.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**33,067**	**68,259**		**68,259**		**91,573**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**33,067**	**68,259**		**68,259**		**91,573**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**33,067**	**68,259**		**68,259**		**91,573**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**33,067**	**68,259**		**68,259**		**91,573**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**58,461**	**19,494**	**33.3%**	**19,494**	**33.3%**	**16,845**	**22.7%**	**15.7%**
National Government	44,341	14,523	32.8%	14,523	32.8%	14,850	24.4%	(2.2%)
Provincial Government	500	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**44,841**	**14,523**	**32.4%**	**14,523**	**32.4%**	**14,850**	**24.1%**	**(2.2%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	13,620	4,972	36.5%	4,972	36.5%	1,995	15.8%	149.2%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**58,461**	**19,494**	**33.3%**	**19,494**	**33.3%**	**16,845**	**22.7%**	**15.7%**
Governance and Administration	**3,639**	**959**	**26.4%**	**959**	**26.4%**	**198**	**5.9%**	**383.3%**
Executive & Council	3,029	928	30.6%	928	30.6%	184	111.6%	404.2%
Budget & Treasury Office	610	10	1.6%	10	1.6%	7	.2%	41.9%
Corporate Services	-	21	-	21	-	7	-	186.8%
Community and Public Safety	**24,029**	**372**	**1.6%**	**372**	**1.6%**	**496**	**1.3%**	**(24.8%)**
Community & Social Services	22,929	372	1.6%	372	1.6%	43	.1%	775.4%
Sport And Recreation	1,100	-	-	-	-	453	40.5%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15,344**	**18,146**	**118.3%**	**18,146**	**118.3%**	**15,807**	**66.9%**	**14.8%**
Planning and Development	20	-	-	-	-	-	-	-
Road Transport	15,324	18,146	118.4%	18,146	118.4%	15,807	67.0%	14.8%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**15,450**	**17**	**.1%**	**17**	**.1%**	**344**	**3.8%**	**(95.1%)**
Electricity	9,780	-	-	-	-	-	-	-
Water	600	17	2.8%	17	2.8%	8	-	124.6%
Waste Water Management	700	-	-	-	-	337	14.0%	(100.0%)
Waste Management	4,370	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**273,820**	**100,401**	**36.7%**	**100,401**	**36.7%**	**122,511**	**43.7%**	**(18.0%)**
Property rates, penalties and collection charges	25,025	1,368	5.5%	1,368	5.5%	18,410	83.5%	(92.6%)
Service charges	6,297	1,948	30.9%	1,948	30.9%	1,636	24.2%	19.0%
Other revenue	**3,437**	**4,046**	**117.7%**	**4,046**	**117.7%**	**7,801**	**130.6%**	**(48.1%)**
Government - operating	182,420	76,007	41.7%	76,007	41.7%	74,274	41.9%	2.3%
Government - capital	45,141	17,032	37.7%	17,032	37.7%	19,721	32.0%	(13.6%)
Interest	11,500	-	-	-	-	668	9.5%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(229,867)**	**(59,819)**	**26.0%**	**(59,819)**	**26.0%**	**(49,009)**	**24.2%**	**22.1%**
Suppliers and employees	(216,720)	(57,069)	26.3%	(57,069)	26.3%	(46,047)	24.4%	23.9%
Finance charges	(238)	(9)	3.8%	(9)	3.8%	(5)	.6%	80.0%
Transfers and grants	(12,909)	(2,741)	21.2%	(2,741)	21.2%	(2,957)	22.6%	(7.3%)
Net Cash from/(used) Operating Activities	**43,954**	**40,583**	**92.3%**	**40,583**	**92.3%**	**73,502**	**94.4%**	**(44.8%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(58,461)**	**(19,691)**	**33.7%**	**(19,691)**	**33.7%**	**(16,845)**	**22.7%**	**16.9%**
Capital assets	(58,461)	(19,691)	33.7%	(19,691)	33.7%	(16,845)	22.7%	16.9%
Net Cash from/(used) Investing Activities	**(58,461)**	**(19,691)**	**33.7%**	**(19,691)**	**33.7%**	**(16,845)**	**22.7%**	**16.9%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(1,700)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(1,700)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1,700)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(16,208)**	**20,892**	**(128.9%)**	**20,892**	**(128.9%)**	**56,656**	**2,955.6%**	**(63.1%)**
Cash/cash equivalents at the year begin:	227,678	231,327	101.6%	231,327	101.6%	161,945	116.3%	42.8%
Cash/cash equivalents at the year end:	**211,471**	**252,218**	**119.3%**	**252,218**	**119.3%**	**218,601**	**154.8%**	**15.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	92	3.2%	69	2.4%	56	2.0%	2,627	92.4%	2,844	2.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	245	15.5%	75	4.7%	87	5.5%	1,174	74.3%	1,581	1.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	825	1.3%	382	.6%	20,439	31.1%	44,098	67.1%	65,744	65.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	232	2.7%	200	2.3%	221	2.6%	7,891	92.4%	8,543	8.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	344	3.1%	288	2.6%	283	2.5%	10,252	91.8%	11,168	11.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	141	1.3%	164	1.5%	233	2.1%	10,601	95.2%	11,139	11.0%	-	-	-	-
Total By Income Source	**1,880**	**1.9%**	**1,178**	**1.2%**	**21,318**	**21.1%**	**76,643**	**75.9%**	**101,019**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	400	.8%	326	.6%	19,193	36.5%	32,627	62.1%	52,546	52.0%	-	-	-	-
Commercial	673	5.0%	163	1.2%	1,065	8.0%	11,493	85.8%	13,395	13.3%	-	-	-	-
Households	807	2.3%	688	2.0%	1,060	3.0%	32,521	92.7%	35,076	34.7%	-	-	-	-
Other	0	6.9%	0	6.8%	0	6.7%	2	79.6%	2	-	-	-	-	-
Total By Customer Group	**1,880**	**1.9%**	**1,178**	**1.2%**	**21,318**	**21.1%**	**76,643**	**75.9%**	**101,019**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7	100.0%	-	-	-	-	-	-	7	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**7**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**7**	**100.0%**

Contact Details

Municipal Manager	Mr Katlego Gabanakgosi	053 994 9405
Financial Manager	Mr Martin Phillip Vermaak	053 994 9402

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: LEKWA-TEEMANE (NW396)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**259,489**	**45,856**	**17.7%**	**45,856**	**17.7%**	**68,237**	**28.4%**	**(32.8%)**
Property rates	25,874	3,901	15.1%	3,901	15.1%	14,133	61.7%	(72.4%)
Property rates - penalties and collection charges	-	-		-	-	-	-	-
Service charges - electricity revenue	81,488	-	-	-	-	19,189	29.6%	(100.0%)
Service charges - water revenue	34,360	-	-	-	-	1,518	4.0%	(100.0%)
Service charges - sanitation revenue	13,102	-	-	-	-	2,548	25.8%	(100.0%)
Service charges - refuse revenue	14,605	-	-	-	-	1,820	11.1%	(100.0%)
Service charges - other	-	36,449	-	36,449	-	-	-	(100.0%)
Rental of facilities and equipment	666	16	2.4%	16	2.4%	106	14.9%	(84.7%)
Interest earned - external investments	12	-	-	-	-	-	-	-
Interest earned - outstanding debtors	19,910	5,270	26.5%	5,270	26.5%	8,429	43.4%	(37.5%)
Dividends received	-	-	-	-	-	-	-	-
Fines	18,176	98	.5%	98	.5%	(204)	(1.1%)	(148.2%)
Licences and permits	-	-	-	-	-	-	-	-
Agency services	2,624	-	-	-	-	661	-	(100.0%)
Transfers recognised - operational	47,938	-	-	-	-	19,866	41.5%	(100.0%)
Other own revenue	734	121	16.5%	121	16.5%	172	40.7%	(29.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**282,712**	**24,476**	**8.7%**	**24,476**	**8.7%**	**31,326**	**11.0%**	**(21.9%)**
Employee related costs	60,187	10,112	16.8%	10,112	16.8%	4,139	6.9%	144.3%
Remuneration of councillors	3,507	563	16.1%	563	16.1%	629	12.5%	(10.4%)
Debt impairment	61,996	124	.2%	124	.2%	6	-	2,117.6%
Depreciation and asset impairment	22,958	1,755	7.6%	1,755	7.6%	-	-	(100.0%)
Finance charges	1	0	1.8%	0	1.8%	-	-	(100.0%)
Bulk purchases	81,383	5,768	7.1%	5,768	7.1%	22,732	26.2%	(74.6%)
Other Materials	14,270	-	-	-	-	1,034	6.3%	(100.0%)
Contracted services	18,148	2,727	15.0%	2,727	15.0%	1,146	7.4%	138.0%
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	20,261	3,408	16.8%	3,408	16.8%	1,641	10.8%	107.7%
Loss on disposal of PPE	-	18	-	18	-	-	-	(100.0%)
Surplus/(Deficit)	**(23,223)**	**21,380**		**21,380**		**36,911**		
Transfers recognised - capital	19,579	-	-	-	-	12,954	55.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(3,644)**	**21,380**		**21,380**		**49,865**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(3,644)**	**21,380**		**21,380**		**49,865**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(3,644)**	**21,380**		**21,380**		**49,865**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(3,644)**	**21,380**		**21,380**		**49,865**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**23,360**	**6,088**	**26.1%**	**6,088**	**26.1%**	**2,526**	**10.1%**	**141.0%**
National Government	21,796	4,340	19.9%	4,340	19.9%	2,526	10.8%	71.8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**21,796**	**4,340**	**19.9%**	**4,340**	**19.9%**	**2,526**	**10.8%**	**71.8%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1,564	1,748	111.7%	1,748	111.7%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**23,360**	**6,088**	**26.1%**	**6,088**	**26.1%**	**2,526**	**10.1%**	**141.0%**
Governance and Administration	**3,370**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	500	-	-	-	-	-	-	-
Budget & Treasury Office	2,870	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**55**	**900**	**1,636.4%**	**900**	**1,636.4%**	**-**	**-**	**(100.0%)**
Community & Social Services	55	900	1,636.4%	900	1,636.4%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**14,935**	**2,579**	**17.3%**	**2,579**	**17.3%**	**2,244**	**22.8%**	**14.9%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	14,935	2,579	17.3%	2,579	17.3%	2,244	22.8%	14.9%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**5,000**	**2,609**	**52.2%**	**2,609**	**52.2%**	**282**	**2.8%**	**825.7%**
Electricity	5,000	2,609	52.2%	2,609	52.2%	282	2.8%	825.7%
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**204,681**	**24,377**	**11.9%**	**24,377**	**11.9%**	**57,633**	**30.5%**	**(57.7%)**
Property rates, penalties and collection charges	18,371	4,478	24.4%	4,478	24.4%	3,201	21.8%	39.9%
Service charges	97,650	19,806	20.3%	19,806	20.3%	20,672	25.1%	(4.2%)
Other revenue	**14,764**	**92**	**.6%**	**92**	**.6%**	**939**	**11.0%**	**(90.2%)**
Government - operating	47,938	-	-	-	-	19,866	42.2%	(100.0%)
Government - capital	19,579	-	-	-	-	12,954	54.0%	(100.0%)
Interest	6,379	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(196,789)**	**(7,227)**	**3.7%**	**(7,227)**	**3.7%**	**(45,348)**	**21.5%**	**(84.1%)**
Suppliers and employees	(196,664)	(7,227)	3.7%	(7,227)	3.7%	(45,348)	21.5%	(84.1%)
Finance charges	(125)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**7,892**	**17,150**	**217.3%**	**17,150**	**217.3%**	**12,286**	**(56.6%)**	**39.6%**
Cash Flow from Investing Activities								
Receipts	**15,803**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	15,803	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(19,579)**	**(3,198)**	**16.3%**	**(3,198)**	**16.3%**	**(2,167)**	**7.5%**	**47.6%**
Capital assets	(19,579)	(3,198)	16.3%	(3,198)	16.3%	(2,167)	7.5%	47.6%
Net Cash from/(used) Investing Activities	**(3,776)**	**(3,198)**	**84.7%**	**(3,198)**	**84.7%**	**(2,167)**	**5.9%**	**47.6%**
Cash Flow from Financing Activities								
Receipts	**-**	**1**	**-**	**1**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	1	-	1	-	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**1**	**-**	**1**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**4,116**	**13,953**	**339.0%**	**13,953**	**339.0%**	**10,118**	**(17.3%)**	**37.9%**
Cash/cash equivalents at the year begin:	3,974	-	-	-	-	(147)	.4%	(100.0%)
Cash/cash equivalents at the year end:	**8,090**	**13,953**	**172.5%**	**13,953**	**172.5%**	**9,971**	**(10.9%)**	**39.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3,453	1.2%	2,555	.9%	(14)	-	286,664	98.0%	292,658	48.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10,126	17.8%	6,226	11.0%	(70)	(.1%)	40,525	71.3%	56,807	9.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2,198	4.2%	1,606	3.1%	258	.5%	48,436	92.3%	52,498	8.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,257	1.1%	1,103	1.0%	1	-	107,732	97.9%	110,093	18.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	989	1.2%	841	1.0%	-	-	83,303	97.8%	85,133	14.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	2,125	100.0%	2,125	.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(254)	(14.3%)	(587)	(33.1%)	(52)	(2.9%)	2,664	150.4%	1,772	.3%	-	-	-	-
Total By Income Source	**17,769**	**3.0%**	**11,745**	**2.0%**	**124**	**-**	**571,448**	**95.1%**	**601,086**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1,376	6.7%	1,344	6.5%	107	.5%	17,775	86.3%	20,602	3.4%	-	-	-	-
Commercial	1,496	5.6%	807	3.0%	(3)	-	24,536	91.4%	26,837	4.5%	-	-	-	-
Households	13,980	2.6%	8,699	1.6%	19	-	519,555	95.8%	542,253	90.2%	-	-	-	-
Other	918	8.1%	895	7.9%	(0)	-	9,581	84.1%	11,394	1.9%	-	-	-	-
Total By Customer Group	**17,769**	**3.0%**	**11,745**	**2.0%**	**124**	**-**	**571,448**	**95.1%**	**601,086**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	5,400	31.3%	(74)	(.4%)	(14,827)	(86.0%)	26,748	155.1%	17,246	7.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	21	3.2%	279	43.0%	(736)	(113.2%)	1,085	167.0%	650	.3%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1,444	157.7%	1,596	174.3%	(5,864)	(640.7%)	3,740	408.6%	915	.4%
Auditor-General	-	-	-	-	-	-	4,783	100.0%	4,783	2.0%
Other	(313)	(.1%)	(179)	(.1%)	(288)	(.1%)	220,068	100.4%	219,288	90.3%
Total	**6,551**	**2.7%**	**1,622**	**.7%**	**(21,714)**	**(8.9%)**	**256,425**	**105.6%**	**242,883**	**100.0%**

Contact Details

Municipal Manager	Mr Mokgatlhe John Ratlhogo	053 441 2206
Financial Manager	Mr Kgomotso William Kumbe	053 441 2206

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: KAGISANO-MOLOPO (NW397)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**144,533**	**18,424**	**12.7%**	**18,424**	**12.7%**	**66,506**	**45.2%**	**(72.3%)**
Property rates	17,618	17,618	100.0%	17,618	100.0%	16,980	100.0%	3.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1,600	253	15.8%	253	15.8%	291	15.6%	(12.9%)
Interest earned - external investments	1,550	473	30.5%	473	30.5%	573	20.9%	(17.4%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	123,580	-	-	-	-	47,235	41.2%	(100.0%)
Other own revenue	185	80	43.3%	80	43.3%	1,428	13.2%	(94.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**179,089**	**26,283**	**14.7%**	**26,283**	**14.7%**	**38,500**	**24.2%**	**(31.7%)**
Employee related costs	34,396	8,173	23.8%	8,173	23.8%	6,748	21.9%	21.1%
Remuneration of councillors	11,782	2,755	23.4%	2,755	23.4%	2,343	22.5%	17.6%
Debt impairment	1,300	-	-	-	-	-	-	-
Depreciation and asset impairment	27,390	-	-	-	-	-	-	-
Finance charges	250	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	8,080	213	2.6%	213	2.6%	363	2.4%	(41.5%)
Contracted services	32,097	8,266	25.8%	8,266	25.8%	7,482	40.2%	10.5%
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	63,794	6,876	10.8%	6,876	10.8%	21,564	37.3%	(68.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(34,556)**	**(7,859)**		**(7,859)**		**28,006**		
Transfers recognised - capital	29,521	-	-	-	-	9,489	32.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(5,035)**	**(7,859)**		**(7,859)**		**37,495**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(5,035)**	**(7,859)**		**(7,859)**		**37,495**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(5,035)**	**(7,859)**		**(7,859)**		**37,495**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(5,035)**	**(7,859)**		**(7,859)**		**37,495**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**57,150**	**2,757**	**4.8%**	**2,757**	**4.8%**	**11,998**	**20.7%**	**(77.0%)**
National Government	29,521	2,757	9.3%	2,757	9.3%	6,865	23.7%	(59.8%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**29,521**	**2,757**	**9.3%**	**2,757**	**9.3%**	**6,865**	**23.7%**	**(59.8%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	27,629	-	-	-	-	5,133	17.7%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**57,150**	**2,757**	**4.8%**	**2,757**	**4.8%**	**11,998**	**20.7%**	**(77.0%)**
Governance and Administration	**21,150**	**-**	**-**	**-**	**-**	**2,095**	**11.8%**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	21,150	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	2,095	-	(100.0%)
Community and Public Safety	**5,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	5,000	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15,000**	**2,757**	**18.4%**	**2,757**	**18.4%**	**9,903**	**24.6%**	**(72.2%)**
Planning and Development	15,000	2,757	18.4%	2,757	18.4%	9,903	24.6%	(72.2%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**16,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	16,000	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**144,533**	**748**	**.5%**	**748**	**.5%**	**70,185**	**37.0%**	**(98.9%)**
Property rates, penalties and collection charges	17,618	95	.5%	95	.5%	11,154	65.7%	(99.1%)
Service charges	-	-	-	-	-	-	-	-
Other revenue	**1,785**	**288**	**16.2%**	**288**	**16.2%**	**1,762**	**6.2%**	**(83.6%)**
Government - operating	123,580	-	-	-	-	47,235	41.4%	(100.0%)
Government - capital	-	-	-	-	-	9,462	32.6%	(100.0%)
Interest	1,550	365	23.5%	365	23.5%	573	37.2%	(36.3%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(87,655)**	**(15,372)**	**17.5%**	**(15,372)**	**17.5%**	**(44,241)**	**33.7%**	**(65.3%)**
Suppliers and employees	(86,355)	(15,372)	17.8%	(15,372)	17.8%	(44,241)	33.7%	(65.3%)
Finance charges	(1,300)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**56,878**	**(14,624)**	**(25.7%)**	**(14,624)**	**(25.7%)**	**25,944**	**44.2%**	**(156.4%)**
Cash Flow from Investing Activities								
Receipts	**29,521**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	29,521	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(57,150)**	**(2,757)**	**4.8%**	**(2,757)**	**4.8%**	**(11,998)**	**20.7%**	**(77.0%)**
Capital assets	(57,150)	(2,757)	4.8%	(2,757)	4.8%	(11,998)	20.7%	(77.0%)
Net Cash from/(used) Investing Activities	**(27,629)**	**(2,757)**	**10.0%**	**(2,757)**	**10.0%**	**(11,998)**	**20.7%**	**(77.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**29,249**	**(17,380)**	**(59.4%)**	**(17,380)**	**(59.4%)**	**13,946**	**1,992.2%**	**(224.6%)**
Cash/cash equivalents at the year begin:	13,000	38,607	297.0%	38,607	297.0%	39,166	217.6%	(1.4%)
Cash/cash equivalents at the year end:	**42,249**	**21,227**	**50.2%**	**21,227**	**50.2%**	**53,112**	**284.0%**	**(60.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3,040	100.0%	-	-	-	-	-	-	3,040	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**3,040**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**3,040**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Orgns of State	500	100.0%	-	-	-	-	-	-	500	16.4%	-	-	-	-
Commercial	2,473	100.0%	-	-	-	-	-	-	2,473	81.3%	-	-	-	-
Households	67	100.0%	-	-	-	-	-	-	67	2.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**3,040**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**3,040**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8,637	100.0%	-	-	-	-	-	-	8,637	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**8,637**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**8,637**	**100.0%**

Contact Details

Municipal Manager	Mr Olaotse Bojosinyane	053 998 4455
Financial Manager	Mr Rowan Ferris	053 998 4455

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DR RUTH SEGOMOTSI MOMPATI (DC39)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**345,917**	**141,051**	**40.8%**	**141,051**	**40.8%**	**137,936**	**41.5%**	**2.3%**
Property rates	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1,185	154	13.0%	154	13.0%	-	-	(100.0%)
Interest earned - external investments	17,253	215	1.2%	215	1.2%	8,889	64.1%	(97.6%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	(15,168)	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	342,247	140,565	41.1%	140,565	41.1%	128,634	40.6%	9.3%
Other own revenue	400	117	29.3%	117	29.3%	414	183.8%	(71.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**375,791**	**38,362**	**10.2%**	**38,362**	**10.2%**	**65,595**	**17.2%**	**(41.5%)**
Employee related costs	137,836	17,663	12.8%	17,663	12.8%	26,695	20.3%	(33.8%)
Remuneration of councillors	8,602	989	11.5%	989	11.5%	1,623	21.8%	(39.1%)
Debt impairment	1,500	-	-	-	-	-	-	-
Depreciation and asset impairment	40,828	-	-	-	-	-	-	-
Finance charges	130	4	3.4%	4	3.4%	-	-	(100.0%)
Bulk purchases	115,011	735	.6%	735	.6%	17,842	15.7%	(95.9%)
Other Materials	1,460	-	-	-	-	-	-	-
Contracted services	25,934	7,074	27.3%	7,074	27.3%	6,389	29.3%	10.7%
Transfers and grants	12,950	3,965	30.6%	3,965	30.6%	5,240	33.3%	(24.3%)
Other expenditure	31,540	7,932	25.1%	7,932	25.1%	7,807	25.0%	1.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(29,874)**	**102,689**		**102,689**		**72,341**		
Transfers recognised - capital	369,415	2,376	.6%	2,376	.6%	26,668	6.7%	(91.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**339,541**	**105,065**		**105,065**		**99,009**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**339,541**	**105,065**		**105,065**		**99,009**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**339,541**	**105,065**		**105,065**		**99,009**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**339,541**	**105,065**		**105,065**		**99,009**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**375,990**	**27,781**	**7.4%**	**27,781**	**7.4%**	**26,825**	**6.8%**	**3.6%**
National Government	369,415	27,752	7.5%	27,752	7.5%	26,668	6.8%	4.1%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**369,415**	**27,752**	**7.5%**	**27,752**	**7.5%**	**26,668**	**6.8%**	**4.1%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	6,575	29	.4%	29	.4%	157	7.2%	(81.3%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**375,990**	**27,781**	**7.4%**	**27,781**	**7.4%**	**26,825**	**6.8%**	**3.6%**
Governance and Administration	**1,565**	**24**	**1.5%**	**24**	**1.5%**	**132**	**6.0%**	**(81.8%)**
Executive & Council	1,000	20	2.0%	20	2.0%	-	-	(100.0%)
Budget & Treasury Office	415	1	.1%	1	.1%	45	11.2%	(98.7%)
Corporate Services	150	3	2.0%	3	2.0%	87	9.0%	(96.5%)
Community and Public Safety	**880**	**3**	**.3%**	**3**	**.3%**	**-**	**-**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	880	3	.3%	3	.3%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1,320**	**3**	**.2%**	**3**	**.2%**	**25**	**-**	**(88.9%)**
Planning and Development	550	3	.5%	3	.5%	25	-	(88.9%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	770	-	-	-	-	-	-	-
Trading Services	**371,985**	**27,752**	**7.5%**	**27,752**	**7.5%**	**26,668**	**6.8%**	**4.1%**
Electricity	-	-	-	-	-	-	-	-
Water	371,985	27,752	7.5%	27,752	7.5%	26,668	6.8%	4.1%
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**240**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**362,164**	**143,427**	**39.6%**	**143,427**	**39.6%**	**267,399**	**36.5%**	**(46.4%)**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	**1,585**	**271**	**17.1%**	**271**	**17.1%**	**414**	**31.8%**	**(34.5%)**
Government - operating	342,247	140,565	41.1%	140,565	41.1%	133,426	42.1%	5.4%
Government - capital	-	2,376	-	2,376	-	124,600	31.1%	(98.1%)
Interest	18,332	215	1.2%	215	1.2%	8,959	64.6%	(97.6%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(333,775)**	**(36,562)**	**11.0%**	**(36,562)**	**11.0%**	**(73,519)**	**21.1%**	**(50.3%)**
Suppliers and employees	(320,695)	(32,593)	10.2%	(32,593)	10.2%	(68,079)	21.5%	(52.1%)
Finance charges	(130)	(4)	3.4%	(4)	3.4%	-	-	(100.0%)
Transfers and grants	(12,950)	(3,965)	30.6%	(3,965)	30.6%	(5,440)	26.5%	(27.1%)
Net Cash from/(used) Operating Activities	**28,389**	**106,865**	**376.4%**	**106,865**	**376.4%**	**193,880**	**50.3%**	**(44.9%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(378,690)**	**-**	**-**	**-**	**-**	**(25,173)**	**6.4%**	**(100.0%)**
Capital assets	(378,690)	-	-	-	-	(25,173)	6.4%	(100.0%)
Net Cash from/(used) Investing Activities	**(378,690)**	**-**	**-**	**-**	**-**	**(25,173)**	**6.4%**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(11,880)**	**(1,800)**	**15.2%**	**(1,800)**	**15.2%**	**(3,603)**	**33.4%**	**(50.0%)**
Repayment of borrowing	(11,880)	(1,800)	15.2%	(1,800)	15.2%	(3,603)	33.4%	(50.0%)
Net Cash from/(used) Financing Activities	**(11,880)**	**(1,800)**	**15.2%**	**(1,800)**	**15.2%**	**(3,603)**	**33.4%**	**(50.0%)**
Net Increase/(Decrease) in cash held	**(362,181)**	**105,065**	**(29.0%)**	**105,065**	**(29.0%)**	**165,104**	**(770.3%)**	**(36.4%)**
Cash/cash equivalents at the year begin:	19,176	51,134	266.7%	51,134	266.7%	82,499	113.9%	(38.0%)
Cash/cash equivalents at the year end:	**(343,005)**	**156,199**	**(45.5%)**	**156,199**	**(45.5%)**	**247,602**	**485.8%**	**(36.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Jerry Mononela	053 928 4712
Financial Manager	Ms Dipuo Motshelabola	053 928 6403

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: CITY OF MATLOSANA (NW403)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**2,720,640**	**716,832**	**26.3%**	**716,832**	**26.3%**	**695,067**	**23.5%**	**3.1%**
Property rates	413,697	105,118	25.4%	105,118	25.4%	99,187	26.2%	6.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	804,516	211,319	26.3%	211,319	26.3%	180,080	21.5%	17.3%
Service charges - water revenue	591,844	125,662	21.2%	125,662	21.2%	130,093	20.3%	(3.4%)
Service charges - sanitation revenue	119,074	25,494	21.4%	25,494	21.4%	28,160	16.2%	(9.5%)
Service charges - refuse revenue	185,156	31,685	17.1%	31,685	17.1%	38,002	17.7%	(16.6%)
Service charges - other	-	-	-	-	-	52	.3%	(100.0%)
Rental of facilities and equipment	6,793	578	8.5%	578	8.5%	875	13.3%	(34.0%)
Interest earned - external investments	4,039	14	.3%	14	.3%	-	-	(100.0%)
Interest earned - outstanding debtors	132,829	49,200	37.0%	49,200	37.0%	54,548	33.7%	(9.8%)
Dividends received	-	-	-	-	-	-	-	-
Fines	8,640	313	3.6%	313	3.6%	325	4.4%	(3.7%)
Licences and permits	1,279	257	20.1%	257	20.1%	-	-	(100.0%)
Agency services	7,055	-	-	-	-	-	-	-
Transfers recognised - operational	409,108	166,690	40.7%	166,690	40.7%	151,565	41.6%	10.0%
Other own revenue	36,610	502	1.4%	502	1.4%	12,180	8.4%	(95.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**3,119,078**	**238,333**	**7.6%**	**238,333**	**7.6%**	**409,103**	**12.5%**	**(41.7%)**
Employee related costs	652,668	139,508	21.4%	139,508	21.4%	131,905	22.5%	5.8%
Remuneration of councillors	33,907	8,288	24.4%	8,288	24.4%	7,207	22.8%	15.0%
Debt impairment	551,000	6,681	1.2%	6,681	1.2%	-	-	(100.0%)
Depreciation and asset impairment	428,189	-	-	-	-	102,639	20.9%	(100.0%)
Finance charges	11,000	1,450	13.2%	1,450	13.2%	562	5.1%	157.9%
Bulk purchases	897,900	30,005	3.3%	30,005	3.3%	130,263	15.6%	(77.0%)
Other Materials	99,002	6,627	6.7%	6,627	6.7%	5,742	4.5%	15.4%
Contracted services	269,505	20,341	7.5%	20,341	7.5%	1,245	2.6%	1,533.6%
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	175,909	25,434	14.5%	25,434	14.5%	29,540	4.3%	(13.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(398,438)**	**478,499**		**478,499**		**285,964**		
Transfers recognised - capital	168,890	104,473	61.9%	104,473	61.9%	71,164	41.0%	46.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(229,549)**	**582,972**		**582,972**		**357,128**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(229,549)**	**582,972**		**582,972**		**357,128**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(229,549)**	**582,972**		**582,972**		**357,128**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(229,549)**	**582,972**		**582,972**		**357,128**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**220,390**	**17,224**	**7.8%**	**17,224**	**7.8%**	**45,502**	**21.3%**	**(62.1%)**
National Government	168,890	17,224	10.2%	17,224	10.2%	45,502	26.2%	(62.1%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**168,890**	**17,224**	**10.2%**	**17,224**	**10.2%**	**45,502**	**26.2%**	**(62.1%)**
Borrowing	30,000	-	-	-	-	-	-	-
Internally generated funds	21,500	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**220,390**	**17,224**	**7.8%**	**17,224**	**7.8%**	**45,502**	**21.3%**	**(62.1%)**
Governance and Administration	**44,500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	38,900	-	-	-	-	-	-	-
Budget & Treasury Office	5,600	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**16,000**	**800**	**5.0%**	**800**	**5.0%**	**-**	**-**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	12,000	800	6.7%	800	6.7%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	4,000	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**18,938**	**4,467**	**23.6%**	**4,467**	**23.6%**	**41,811**	**45.8%**	**(89.3%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	18,938	4,467	23.6%	4,467	23.6%	41,811	45.8%	(89.3%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**140,952**	**11,957**	**8.5%**	**11,957**	**8.5%**	**3,691**	**5.2%**	**223.9%**
Electricity	44,821	-	-	-	-	3,691	16.9%	(100.0%)
Water	62,669	11,503	18.4%	11,503	18.4%	-	-	(100.0%)
Waste Water Management	33,461	454	1.4%	454	1.4%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**2,390,530**	**750,362**	**31.4%**	**750,362**	**31.4%**	**677,540**	**25.1%**	**10.7%**
Property rates, penalties and collection charges	372,327	86,831	23.3%	86,831	23.3%	65,827	20.9%	31.9%
Service charges	1,339,556	209,896	15.7%	209,896	15.7%	281,331	17.6%	(25.4%)
Other revenue	**60,378**	**177,023**	**293.2%**	**177,023**	**293.2%**	**107,644**	**64.5%**	**64.5%**
Government - operating	409,108	172,140	42.1%	172,140	42.1%	151,565	42.1%	13.6%
Government - capital	168,890	104,473	61.9%	104,473	61.9%	71,164	40.0%	46.8%
Interest	40,271	-	-	-	-	9	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(2,158,301)**	**(436,646)**	**20.2%**	**(436,646)**	**20.2%**	**(556,570)**	**22.4%**	**(21.5%)**
Suppliers and employees	(2,147,301)	(435,196)	20.3%	(435,196)	20.3%	(556,570)	22.5%	(21.8%)
Finance charges	(11,000)	(1,450)	13.2%	(1,450)	13.2%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**232,229**	**313,717**	**135.1%**	**313,717**	**135.1%**	**120,970**	**56.9%**	**159.3%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**(2,350)**	**(23.5%)**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	(2,367)	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	17	.2%	(100.0%)
Payments	**(220,390)**	**(17,224)**	**7.8%**	**(17,224)**	**7.8%**	**(38,621)**	**18.1%**	**(55.4%)**
Capital assets	(220,390)	(17,224)	7.8%	(17,224)	7.8%	(38,621)	18.1%	(55.4%)
Net Cash from/(used) Investing Activities	**(220,390)**	**(17,224)**	**7.8%**	**(17,224)**	**7.8%**	**(40,971)**	**20.1%**	**(58.0%)**
Cash Flow from Financing Activities								
Receipts	**33,000**	**-**	**-**	**-**	**-**	**(4,911)**	**(16.4%)**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	30,000	-	-	-	-	(5,042)	(16.8%)	(100.0%)
Increase (decrease) in consumer deposits	3,000	-	-	-	-	131	-	(100.0%)
Payments	**(20,000)**	**(3,965)**	**19.8%**	**(3,965)**	**19.8%**	**(5,605)**	**28.0%**	**(29.3%)**
Repayment of borrowing	(20,000)	(3,965)	19.8%	(3,965)	19.8%	(5,605)	28.0%	(29.3%)
Net Cash from/(used) Financing Activities	**13,000**	**(3,965)**	**(30.5%)**	**(3,965)**	**(30.5%)**	**(10,516)**	**(105.2%)**	**(62.3%)**
Net Increase/(Decrease) in cash held	**24,839**	**292,528**	**1,177.7%**	**292,528**	**1,177.7%**	**69,483**	**364.8%**	**321.0%**
Cash/cash equivalents at the year begin:	85,161	(107,916)	(126.7%)	(107,916)	(126.7%)	85,161	406.6%	(226.7%)
Cash/cash equivalents at the year end:	**110,000**	**184,611**	**167.8%**	**184,611**	**167.8%**	**154,644**	**386.7%**	**19.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	52,949	4.4%	39,298	3.3%	39,206	3.3%	1,072,453	89.1%	1,203,907	38.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	65,047	20.8%	31,128	10.0%	16,579	5.3%	199,291	63.9%	312,045	9.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	32,566	13.6%	9,769	4.1%	30,726	12.9%	165,652	69.4%	238,714	7.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7,596	4.2%	5,656	3.1%	5,245	2.9%	161,691	89.7%	180,187	5.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	13,591	4.0%	10,647	3.1%	10,160	3.0%	308,824	90.0%	343,222	10.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	23,164	3.1%	24,028	3.2%	19,697	2.6%	682,558	91.1%	749,447	23.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6,409	5.0%	2,343	1.8%	3,929	3.1%	114,647	90.0%	127,328	4.0%	-	-	-	-
Total By Income Source	**201,323**	**6.4%**	**122,868**	**3.9%**	**125,542**	**4.0%**	**2,705,117**	**85.7%**	**3,154,850**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	16,875	19.3%	6,098	7.0%	24,468	28.0%	39,978	45.7%	87,419	2.8%	-	-	-	-
Commercial	51,335	16.2%	23,757	7.5%	12,479	3.9%	228,552	72.3%	316,123	10.0%	-	-	-	-
Households	133,112	4.8%	93,013	3.4%	88,595	3.2%	2,436,587	88.6%	2,751,307	87.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**201,323**	**6.4%**	**122,868**	**3.9%**	**125,542**	**4.0%**	**2,705,117**	**85.7%**	**3,154,850**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	139,695	57.8%	-	-	59,196	24.5%	42,683	17.7%	241,574	35.3%
Bulk Water	59,159	20.7%	19,982	7.0%	2,134	.7%	204,885	71.6%	286,160	41.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	36,316	23.7%	7,906	5.2%	13,611	8.9%	95,264	62.2%	153,097	22.4%
Auditor-General	1,386	48.3%	57	2.0%	31	1.1%	1,394	48.6%	2,869	.4%
Other	-	-	-	-	-	-	-	-	-	-
Total	**236,557**	**34.6%**	**27,945**	**4.1%**	**74,972**	**11.0%**	**344,226**	**50.3%**	**683,700**	**100.0%**

Contact Details

Municipal Manager	Mr T S R Nkhumise	018 487 8009
Financial Manager	Mr MKG Ramorwesi	018 487 8040

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAQUASSI HILLS (NW404)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**410,004**	**44,840**	**10.9%**	**44,840**	**10.9%**	**116,241**	**31.0%**	**(61.4%)**
Property rates	45,334	7,609	16.8%	7,609	16.8%	8,212	22.4%	(7.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	58,775	7,390	12.6%	7,390	12.6%	13,605	24.7%	(45.7%)
Service charges - water revenue	64,820	10,169	15.7%	10,169	15.7%	24,686	43.1%	(58.8%)
Service charges - sanitation revenue	37,620	5,435	14.4%	5,435	14.4%	8,055	24.3%	(32.5%)
Service charges - refuse revenue	17,761	2,556	14.4%	2,556	14.4%	3,952	25.4%	(35.3%)
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	701	28	4.1%	28	4.1%	63	9.8%	(54.8%)
Interest earned - external investments	700	-	-	-	-	-	-	-
Interest earned - outstanding debtors	48,319	11,604	24.0%	11,604	24.0%	15,029	28.9%	(22.8%)
Dividends received	2	2	104.6%	2	104.6%	2	104.6%	-
Fines	3,808	-	-	-	-	-	-	-
Licences and permits	9,693	-	-	-	-	2	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	120,462	-	-	-	-	42,547	39.2%	(100.0%)
Other own revenue	2,010	46	2.3%	46	2.3%	88	3.5%	(47.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**398,309**	**28,823**	**7.2%**	**28,823**	**7.2%**	**49,533**	**13.3%**	**(41.8%)**
Employee related costs	92,824	11,100	12.0%	11,100	12.0%	14,988	17.4%	(25.9%)
Remuneration of councillors	9,061	1,396	15.4%	1,396	15.4%	184	2.3%	657.4%
Debt impairment	48,291	-	-	-	-	-	-	-
Depreciation and asset impairment	45,322	-	-	-	-	-	-	-
Finance charges	3,511	88	2.5%	88	2.5%	44	1.0%	101.7%
Bulk purchases	108,120	11,532	10.7%	11,532	10.7%	20,883	20.8%	(44.8%)
Other Materials	22,936	1,304	5.7%	1,304	5.7%	467	2.9%	179.3%
Contracted services	36,811	1,595	4.3%	1,595	4.3%	9,684	31.5%	(83.5%)
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	31,432	1,807	5.7%	1,807	5.7%	3,283	10.9%	(45.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**11,695**	**16,018**		**16,018**		**66,708**		
Transfers recognised - capital	68,035	-	-	-	-	11,458	23.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**79,729**	**16,018**		**16,018**		**78,166**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**79,729**	**16,018**		**16,018**		**78,166**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**79,729**	**16,018**		**16,018**		**78,166**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**79,729**	**16,018**		**16,018**		**78,166**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**68,035**	**6,187**	**9.1%**	**6,187**	**9.1%**	**15,473**	**32.0%**	**(60.0%)**
National Government	46,699	3,937	8.4%	3,937	8.4%	15,458	33.4%	(74.5%)
Provincial Government	18,109	2,251	12.4%	2,251	12.4%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**64,808**	**6,187**	**9.5%**	**6,187**	**9.5%**	**15,458**	**33.0%**	**(60.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	3,226	-	-	-	-	16	1.0%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**68,035**	**6,187**	**9.1%**	**6,187**	**9.1%**	**15,473**	**32.0%**	**(60.0%)**
Governance and Administration	**3,571**	**82**	**2.3%**	**82**	**2.3%**	**1,068**	**61.3%**	**(92.4%)**
Executive & Council	3,200	-	-	-	-	1,053	62.7%	(100.0%)
Budget & Treasury Office	371	82	22.0%	82	22.0%	16	24.4%	421.9%
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**363**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	138	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	225	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**855**	**213**	**24.9%**	**213**	**24.9%**	**374**	**8.3%**	**(43.1%)**
Planning and Development	-	213	-	213	-	374	935.2%	(43.1%)
Road Transport	855	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**63,246**	**5,893**	**9.3%**	**5,893**	**9.3%**	**14,031**	**33.7%**	**(58.0%)**
Electricity	3,733	-	-	-	-	293	5.0%	(100.0%)
Water	27,950	2,782	10.0%	2,782	10.0%	13,408	38.3%	(79.2%)
Waste Water Management	31,564	3,111	9.9%	3,111	9.9%	330	41.2%	843.1%
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**371,670**	**149,274**	**40.2%**	**149,274**	**40.2%**	**172,375**	**53.1%**	**(13.4%)**
Property rates, penalties and collection charges	26,324	4,420	16.8%	4,420	16.8%	3,566	19.4%	24.0%
Service charges	117,674	17,358	14.8%	17,358	14.8%	15,187	18.9%	14.3%
Other revenue	**10,538**	**76,115**	**722.3%**	**76,115**	**722.3%**	**49,852**	**315.7%**	**52.7%**
Government - operating	120,462	48,130	40.0%	48,130	40.0%	44,942	41.4%	7.1%
Government - capital	64,808	2,588	4.0%	2,588	4.0%	58,495	120.8%	(95.6%)
Interest	31,862	663	2.1%	663	2.1%	334	30.5%	98.8%
Dividends	2	-	-	-	-	-	-	-
Payments	**(286,559)**	**(137,621)**	**48.0%**	**(137,621)**	**48.0%**	**(116,558)**	**42.2%**	**18.1%**
Suppliers and employees	(283,859)	(137,415)	48.4%	(137,415)	48.4%	(114,029)	42.0%	20.5%
Finance charges	(2,700)	(207)	7.7%	(207)	7.7%	(2,529)	60.9%	(91.8%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**85,111**	**11,652**	**13.7%**	**11,652**	**13.7%**	**55,817**	**114.5%**	**(79.1%)**
Cash Flow from Investing Activities								
Receipts	**11,200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	11,200	-	-	-	-	-	-	-
Decrease in other non-current receivables	(0)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(68,035)**	**(11,826)**	**17.4%**	**(11,826)**	**17.4%**	**(58,495)**	**120.8%**	**(79.8%)**
Capital assets	(68,035)	(11,826)	17.4%	(11,826)	17.4%	(58,495)	120.8%	(79.8%)
Net Cash from/(used) Investing Activities	**(56,835)**	**(11,826)**	**20.8%**	**(11,826)**	**20.8%**	**(58,495)**	**120.8%**	**(79.8%)**
Cash Flow from Financing Activities								
Receipts	**342**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	342	-	-	-	-	-	-	-
Payments	**(3,730)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(3,730)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(3,388)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**24,888**	**(174)**	**(.7%)**	**(174)**	**(.7%)**	**(2,678)**	**(783.8%)**	**(93.5%)**
Cash/cash equivalents at the year begin:	-	575	-	575	-	2,893	30.4%	(80.1%)
Cash/cash equivalents at the year end:	**24,888**	**401**	**1.6%**	**401**	**1.6%**	**215**	**2.2%**	**86.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	3,916	25.6%	7,443	48.7%	3,924	25.7%	-	-	15,282	8.0%
Bulk Water	5,459	3.5%	5,752	3.7%	5,359	3.5%	138,510	89.3%	155,079	81.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	940	43.8%	18	9%	25	1.2%	1,163	54.2%	2,146	1.1%
Auditor-General	-	-	18	26.3%	51	73.7%	-	-	69	-
Other	2,115	11.3%	1,533	8.2%	1,312	7.0%	13,744	73.5%	18,703	9.8%
Total	**12,429**	**6.5%**	**14,764**	**7.7%**	**10,671**	**5.6%**	**153,417**	**80.2%**	**191,281**	**100.0%**

Contact Details

Municipal Manager	Mr Scotch Lehloenya	018 596 3025
Financial Manager	Mr Johannes Mogoemang	018 596 3025

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: J B MARKS (NW405)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**1,512,772**	**456,683**	**30.2%**	**456,683**	**30.2%**	**143,681**	**9.1%**	**217.8%**
Property rates	174,268	45,329	26.0%	45,329	26.0%	(1,151)	(.7%)	(4,039.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	704,219	224,757	31.9%	224,757	31.9%	46,854	7.1%	379.7%
Service charges - water revenue	108,027	35,463	32.8%	35,463	32.8%	(2,070)	(2.0%)	(1,813.5%)
Service charges - sanitation revenue	66,560	22,298	33.5%	22,298	33.5%	(259)	(.4%)	(8,725.7%)
Service charges - refuse revenue	61,753	17,315	28.0%	17,315	28.0%	(172)	(.3%)	(10,183.2%)
Service charges - other	-	0	-	0	-	1	-	(61.0%)
Rental of facilities and equipment	3,642	843	23.1%	843	23.1%	455	10.1%	85.0%
Interest earned - external investments	18,177	10,596	58.3%	10,596	58.3%	1,615	17.9%	556.2%
Interest earned - outstanding debtors	22,790	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	85,455	565	.7%	565	.7%	216	.2%	162.4%
Licences and permits	14,074	782	5.6%	782	5.6%	1,300	8.8%	(39.9%)
Agency services	-	45	-	45	-	66	-	(32.3%)
Transfers recognised - operational	241,906	97,356	40.2%	97,356	40.2%	92,404	26.9%	5.4%
Other own revenue	11,341	1,335	11.8%	1,335	11.8%	4,421	31.5%	(69.8%)
Gains on disposal of PPE	560	-	-	-	-	-	-	-
Operating Expenditure	**1,812,442**	**355,425**	**19.6%**	**355,425**	**19.6%**	**290,364**	**17.0%**	**22.4%**
Employee related costs	439,668	103,230	23.5%	103,230	23.5%	79,041	18.4%	30.6%
Remuneration of councillors	32,551	6,513	20.0%	6,513	20.0%	5,915	25.3%	10.1%
Debt impairment	95,931	2,968	3.1%	2,968	3.1%	7,000	7.7%	(57.6%)
Depreciation and asset impairment	238,132	-	-	-	-	29	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	579,953	180,854	31.2%	180,854	31.2%	114,417	21.2%	58.1%
Other Materials	9,842	-	-	-	-	-	-	-
Contracted services	91,541	15,278	16.7%	15,278	16.7%	20,190	19.1%	(24.3%)
Transfers and grants	74,241	11,222	15.1%	11,222	15.1%	18,470	-	(39.2%)
Other expenditure	250,584	35,360	14.1%	35,360	14.1%	45,303	15.7%	(21.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(299,670)**	**101,258**		**101,258**		**(146,683)**		
Transfers recognised - capital	120,647	35,907	29.8%	35,907	29.8%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(179,023)**	**137,165**		**137,165**		**(146,683)**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(179,023)**	**137,165**		**137,165**		**(146,683)**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(179,023)**	**137,165**		**137,165**		**(146,683)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(179,023)**	**137,165**		**137,165**		**(146,683)**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**132,447**	**11,903**	**9.0%**	**11,903**	**9.0%**	**19,918**	**8.2%**	**(40.2%)**
National Government	120,547	5,157	4.3%	5,157	4.3%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	6,746	-	6,746	-	19,918	-	(66.1%)
Transfers recognised - capital	**120,547**	**11,903**	**9.9%**	**11,903**	**9.9%**	**19,918**	**17.0%**	**(40.2%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	11,900	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**132,447**	**11,903**	**9.0%**	**11,903**	**9.0%**	**19,918**	**8.2%**	**(40.2%)**
Governance and Administration	**630**	**39**	**6.3%**	**39**	**6.3%**	**49**	**.4%**	**(18.9%)**
Executive & Council	-	-	-	-	-	18	.7%	(100.0%)
Budget & Treasury Office	630	-	-	-	-	30	.4%	(100.0%)
Corporate Services	-	39	-	39	-	1	99.9%	3,192.8%
Community and Public Safety	**24,516**	**2,122**	**8.7%**	**2,122**	**8.7%**	**2,533**	**6.4%**	**(16.2%)**
Community & Social Services	3,370	67	2.0%	67	2.0%	-	-	(100.0%)
Sport And Recreation	8,500	-	-	-	-	39	.3%	(100.0%)
Public Safety	12,646	2,055	16.2%	2,055	16.2%	2,494	19.2%	(17.6%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**31,093**	**3,292**	**10.6%**	**3,292**	**10.6%**	**6,433**	**11.9%**	**(48.8%)**
Planning and Development	15,593	3,292	21.1%	3,292	21.1%	2,187	18.7%	50.5%
Road Transport	15,500	-	-	-	-	4,116	9.7%	(100.0%)
Environmental Protection	-	-	-	-	-	130	-	(100.0%)
Trading Services	**76,208**	**6,450**	**8.5%**	**6,450**	**8.5%**	**10,904**	**8.0%**	**(40.8%)**
Electricity	24,917	3,357	13.5%	3,357	13.5%	634	1.1%	429.1%
Water	45,386	534	1.2%	534	1.2%	1,321	2.3%	(59.6%)
Waste Water Management	5,905	2,559	43.3%	2,559	43.3%	8,948	43.6%	(71.4%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**1,416,176**	**402,476**	**28.4%**	**402,476**	**28.4%**	**418,189**	**30.6%**	**(3.8%)**
Property rates, penalties and collection charges	151,613	32,357	21.3%	32,357	21.3%	41,930	26.9%	(22.8%)
Service charges	799,475	222,849	27.9%	222,849	27.9%	235,810	29.9%	(5.5%)
Other revenue	**61,558**	**3,410**	**5.5%**	**3,410**	**5.5%**	**6,458**	**10.8%**	**(47.2%)**
Government - operating	241,917	97,843	40.4%	97,843	40.4%	95,448	42.1%	2.5%
Government - capital	120,647	35,420	29.4%	35,420	29.4%	36,928	31.6%	(4.1%)
Interest	40,967	10,596	25.9%	10,596	25.9%	1,615	8.5%	556.2%
Dividends	-	-	-	-	-	-	-	-
Payments	**(1,421,901)**	**(376,381)**	**26.5%**	**(376,381)**	**26.5%**	**(442,567)**	**31.5%**	**(15.0%)**
Suppliers and employees	(1,413,586)	(359,374)	25.4%	(359,374)	25.4%	(427,128)	30.4%	(15.9%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(8,315)	(17,007)	204.5%	(17,007)	204.5%	(15,439)	-	10.2%
Net Cash from/(used) Operating Activities	**(5,725)**	**26,095**	**(455.8%)**	**26,095**	**(455.8%)**	**(24,378)**	**64.2%**	**(207.0%)**
Cash Flow from Investing Activities								
Receipts	**34,160**	**-**	**-**	**-**	**-**	**87,256**	**43.2%**	**(100.0%)**
Proceeds on disposal of PPE	560	-	-	-	-	-	-	-
Decrease in non-current debtors	33,600	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	87,256	49.0%	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(132,447)**	**(11,903)**	**9.0%**	**(11,903)**	**9.0%**	**(19,386)**	**8.0%**	**(38.6%)**
Capital assets	(132,447)	(11,903)	9.0%	(11,903)	9.0%	(19,386)	8.0%	(38.6%)
Net Cash from/(used) Investing Activities	**(98,287)**	**(11,903)**	**12.1%**	**(11,903)**	**12.1%**	**67,870**	**(171.8%)**	**(117.5%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(104,011)**	**14,192**	**(13.6%)**	**14,192**	**(13.6%)**	**43,492**	**(56.1%)**	**(67.4%)**
Cash/cash equivalents at the year begin:	169,000	246,646	145.9%	246,646	145.9%	191,935	125.4%	28.5%
Cash/cash equivalents at the year end:	**64,989**	**260,839**	**401.4%**	**260,839**	**401.4%**	**235,427**	**311.6%**	**10.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	13,258	17.1%	4,766	6.1%	2,674	3.4%	56,884	73.3%	77,582	16.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	61,568	43.2%	17,989	12.6%	4,804	3.4%	58,247	40.8%	142,608	30.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12,886	18.4%	5,835	8.3%	3,906	5.6%	47,511	67.7%	70,138	15.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7,894	17.3%	2,401	5.3%	1,621	3.6%	33,598	73.8%	45,514	9.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4,320	13.0%	2,175	6.5%	1,344	4.0%	25,518	76.5%	33,357	7.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	36	26.1%	13	9.0%	5	3.7%	85	61.2%	139	-	-	-	-	-
Interest on Arrear Debtor Accounts	2,993	5.5%	3,015	5.5%	2,871	5.3%	45,589	83.7%	54,468	11.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(7,131)	(16.7%)	4,494	10.5%	1,645	3.9%	43,602	102.3%	42,609	9.1%	-	-	-	-
Total By Income Source	**95,825**	**20.5%**	**40,687**	**8.7%**	**18,870**	**4.0%**	**311,035**	**66.7%**	**466,416**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	32,925	51.4%	8,370	13.1%	2,896	4.5%	19,825	31.0%	64,016	13.7%	-	-	-	-
Commercial	24,189	38.9%	3,230	5.2%	1,669	2.7%	33,014	53.2%	62,102	13.3%	-	-	-	-
Households	38,710	11.4%	29,087	8.5%	14,304	4.2%	258,195	75.9%	340,297	73.0%	-	-	-	-
Other	(0)	(2.1%)	0	2.1%	(0)	(2.1%)	0	102.1%	0	-	-	-	-	-
Total By Customer Group	**95,825**	**20.5%**	**40,687**	**8.7%**	**18,870**	**4.0%**	**311,035**	**66.7%**	**466,416**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	47,634	75.4%	4,565	7.2%	6,306	10.0%	4,710	7.5%	63,214	64.8%
Bulk Water	-	-	-	-	-	-	10,009	100.0%	10,009	10.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	884	3.6%	3,937	16.2%	980	4.0%	18,529	76.2%	24,331	24.9%
Auditor-General	-	-	-	-	35	100.0%	-	-	35	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**48,518**	**49.7%**	**8,502**	**8.7%**	**7,321**	**7.5%**	**33,248**	**34.1%**	**97,588**	**100.0%**

Contact Details

Municipal Manager	Mrs Nomathemba Emily Mokgethi	018 299 5003
Financial Manager	Mr Thapelo Zubane	018 299 5151

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DR KENNETH KAUNDA (DC40)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**187,132**	**78,655**	**42.0%**	**78,655**	**42.0%**	**74,749**	**41.3%**	**5.2%**
Property rates	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-
Interest earned - external investments	2,380	533	22.4%	533	22.4%	811	37.6%	(34.4%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	-	95	-	95	-	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	184,644	78,025	42.3%	78,025	42.3%	73,938	41.4%	5.5%
Other own revenue	108	3	2.3%	3	2.3%	-	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**187,663**	**33,655**	**17.9%**	**33,655**	**17.9%**	**43,718**	**24.9%**	**(23.0%)**
Employee related costs	98,519	21,815	22.1%	21,815	22.1%	22,822	26.1%	(4.4%)
Remuneration of councillors	9,372	2,345	25.0%	2,345	25.0%	2,266	23.9%	3.5%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5,013	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	3,429	377	11.0%	377	11.0%	563	16.4%	(33.2%)
Contracted services	35,664	5,199	14.6%	5,199	14.6%	11,867	30.8%	(56.2%)
Transfers and grants	5,751	329	5.7%	329	5.7%	1,562	27.0%	(78.9%)
Other expenditure	29,895	3,590	12.0%	3,590	12.0%	4,637	17.7%	(22.6%)
Loss on disposal of PPE	20	-	-	-	-	-	-	-
Surplus/(Deficit)	**(531)**	**45,000**		**45,000**		**31,031**		
Transfers recognised - capital	-	-	-	-	-	1,719	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(531)**	**45,000**		**45,000**		**32,750**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(531)**	**45,000**		**45,000**		**32,750**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(531)**	**45,000**		**45,000**		**32,750**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(531)**	**45,000**		**45,000**		**32,750**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**3,472**	**132**	**3.8%**	**132**	**3.8%**	**1,375**	**13.9%**	**(90.4%)**
National Government	-	-	-	-	-	1,375	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**1,375**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	3,472	132	3.8%	132	3.8%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**3,472**	**132**	**3.8%**	**132**	**3.8%**	**1,375**	**13.9%**	**(90.4%)**
Governance and Administration	**2,735**	**103**	**3.8%**	**103**	**3.8%**	**1,375**	**14.6%**	**(92.5%)**
Executive & Council	2,290	66	2.9%	66	2.9%	1	3%	4,648.5%
Budget & Treasury Office	425	8	1.8%	8	1.8%	1,362	15.2%	(99.4%)
Corporate Services	20	29	147.0%	29	147.0%	12	30.2%	143.2%
Community and Public Safety	**400**	**29**	**7.2%**	**29**	**7.2%**	**-**	**-**	**(100.0%)**
Community & Social Services	20	29	144.0%	29	144.0%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	380	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**337**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	20	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	317	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**187,132**	**78,366**	**41.9%**	**78,366**	**41.9%**	**76,468**	**42.3%**	**2.5%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	**108**	**98**	**90.7%**	**98**	**90.7%**	-	-	**(100.0%)**
Government - operating	184,644	77,736	42.1%	77,736	42.1%	75,657	42.3%	2.7%
Government - capital	-	-	-	-	-	-	-	-
Interest	2,380	533	22.4%	533	22.4%	811	37.6%	(34.4%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(182,630)**	**(33,655)**	**18.4%**	**(33,655)**	**18.4%**	**(42,961)**	**25.1%**	**(21.7%)**
Suppliers and employees	(176,879)	(33,326)	18.8%	(33,326)	18.8%	(41,399)	25.1%	(19.5%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(5,751)	(329)	5.7%	(329)	5.7%	(1,562)	27.0%	(78.9%)
Net Cash from/(used) Operating Activities	**4,502**	**44,711**	**993.1%**	**44,711**	**993.1%**	**33,507**	**336.3%**	**33.4%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(3,472)**	**(132)**	**3.8%**	**(132)**	**3.8%**	**(1,375)**	**13.9%**	**(90.4%)**
Capital assets	(3,472)	(132)	3.8%	(132)	3.8%	(1,375)	13.9%	(90.4%)
Net Cash from/(used) Investing Activities	**(3,472)**	**(132)**	**3.8%**	**(132)**	**3.8%**	**(1,375)**	**13.9%**	**(90.4%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**1,030**	**44,579**	**4,326.6%**	**44,579**	**4,326.6%**	**32,132**	**55,346.1%**	**38.7%**
Cash/cash equivalents at the year begin:	14,512	10,393	71.6%	10,393	71.6%	3,448	100.0%	201.4%
Cash/cash equivalents at the year end:	**15,542**	**54,972**	**353.7%**	**54,972**	**353.7%**	**35,580**	**1,014.7%**	**54.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1,389	85.7%	232	14.3%	-	-	-	-	1,621	100.0%
Total	**1,389**	**85.7%**	**232**	**14.3%**	**-**	**-**	**-**	**-**	**1,621**	**100.0%**

Contact Details

Municipal Manager	Ms S Lesupi	018 473 8016
Financial Manager	Jerry Mononela	018 473 8042

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE TOWN (CPT)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**39,735,877**	**11,311,691**	**28.5%**	**11,311,691**	**28.5%**	**9,938,252**	**26.0%**	**13.8%**
Property rates	9,361,952	2,293,286	24.5%	2,293,286	24.5%	2,162,493	25.0%	6.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	12,591,403	3,433,957	27.3%	3,433,957	27.3%	3,178,128	26.6%	8.0%
Service charges - water revenue	3,574,755	1,542,667	43.2%	1,542,667	43.2%	781,340	19.9%	97.4%
Service charges - sanitation revenue	1,811,048	625,345	34.5%	625,345	34.5%	369,150	17.6%	69.4%
Service charges - refuse revenue	1,202,059	291,974	24.3%	291,974	24.3%	322,403	24.0%	(9.4%)
Service charges - other	573	4	.7%	4	.7%	9	-	(54.9%)
Rental of facilities and equipment	534,195	108,229	20.3%	108,229	20.3%	161,628	24.4%	(33.0%)
Interest earned - external investments	941,028	243,980	25.9%	243,980	25.9%	219,927	28.0%	10.9%
Interest earned - outstanding debtors	340,970	97,221	28.5%	97,221	28.5%	75,069	26.4%	29.5%
Dividends received	-	-	-	-	-	-	-	-
Fines	1,280,160	269,822	21.1%	269,822	21.1%	379,938	33.1%	(29.0%)
Licences and permits	46,050	15,215	33.0%	15,215	33.0%	12,072	27.6%	26.0%
Agency services	201,723	50,035	24.8%	50,035	24.8%	46,498	28.6%	7.6%
Transfers recognised - operational	6,803,608	2,119,839	31.2%	2,119,839	31.2%	2,017,970	31.3%	5.0%
Other own revenue	1,002,483	220,118	22.0%	220,118	22.0%	208,851	28.3%	5.4%
Gains on disposal of PPE	43,870	-	-	-	-	2,777	6.7%	(100.0%)
Operating Expenditure	**39,604,509**	**8,002,898**	**20.2%**	**8,002,898**	**20.2%**	**8,022,361**	**20.9%**	**(.2%)**
Employee related costs	13,014,073	2,630,910	20.2%	2,630,910	20.2%	2,795,052	23.0%	(5.9%)
Remuneration of councillors	169,640	39,330	23.2%	39,330	23.2%	35,718	22.9%	10.1%
Debt impairment	2,989,251	749,905	25.1%	749,905	25.1%	557,745	22.2%	34.5%
Depreciation and asset impairment	2,856,987	683,628	23.9%	683,628	23.9%	634,080	19.3%	7.8%
Finance charges	1,089,285	178,224	16.4%	178,224	16.4%	205,956	18.1%	(13.5%)
Bulk purchases	9,487,132	2,153,521	22.7%	2,153,521	22.7%	2,083,935	24.4%	3.3%
Other Materials	1,296,601	247,068	19.1%	247,068	19.1%	238,177	19.3%	3.7%
Contracted services	6,119,111	831,211	13.6%	831,211	13.6%	811,570	13.2%	2.4%
Transfers and grants	263,704	90,467	34.3%	90,467	34.3%	82,054	58.2%	10.3%
Other expenditure	2,318,237	398,370	17.2%	398,370	17.2%	577,879	19.0%	(31.1%)
Loss on disposal of PPE	488	263	54.0%	263	54.0%	194	50.1%	35.8%
Surplus/(Deficit)	**131,368**	**3,308,792**		**3,308,792**		**1,915,892**		
Transfers recognised - capital	2,067,896	173,431	8.4%	173,431	8.4%	232,441	9.9%	(25.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2,199,264**	**3,482,224**		**3,482,224**		**2,148,333**		
Taxation	-	-	-	-	-	5,851	-	(100.0%)
Surplus/(Deficit) after taxation	**2,199,264**	**3,482,224**		**3,482,224**		**2,142,482**		
Attributable to minorities	(8,783)	(249)	2.8%	(249)	2.8%	-	-	(100.0%)
Surplus/(Deficit) attributable to municipality	**2,190,481**	**3,481,975**		**3,481,975**		**2,142,482**		
Share of surplus/ (deficit) of associate	-	(0)	-	(0)	-	-	-	(100.0%)
Surplus/(Deficit) for the year	**2,190,481**	**3,481,975**		**3,481,975**		**2,142,482**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**8,456,748**	**611,415**	**7.2%**	**611,415**	**7.2%**	**790,649**	**11.3%**	**(22.7%)**
National Government	2,015,146	170,595	8.5%	170,595	8.5%	212,280	9.7%	(19.6%)
Provincial Government	52,750	1,789	3.4%	1,789	3.4%	4,419	5.6%	(59.5%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**2,067,896**	**172,383**	**8.3%**	**172,383**	**8.3%**	**216,698**	**9.6%**	**(20.4%)**
Borrowing	4,000,000	237,504	5.9%	237,504	5.9%	370,074	12.8%	(35.8%)
Internally generated funds	2,312,652	189,916	8.2%	189,916	8.2%	188,134	10.6%	.9%
Public contributions and donations	76,200	11,612	15.2%	11,612	15.2%	15,743	18.5%	(26.2%)
Capital Expenditure Standard Classification	**8,456,748**	**611,415**	**7.2%**	**611,415**	**7.2%**	**790,649**	**11.3%**	**(22.7%)**
Governance and Administration	**986,516**	**34,147**	**3.5%**	**34,147**	**3.5%**	**179,845**	**14.5%**	**(81.0%)**
Executive & Council	4,380	11,314	258.3%	11,314	258.3%	193	5.4%	5,756.0%
Budget & Treasury Office	982,005	1,183	.1%	1,183	.1%	4,486	.4%	(73.6%)
Corporate Services	131	21,651	16,471.6%	21,651	16,471.6%	175,166	18,273.9%	(87.6%)
Community and Public Safety	**1,082,792**	**143,743**	**13.3%**	**143,743**	**13.3%**	**61,680**	**6.5%**	**133.0%**
Community & Social Services	97,129	11,525	11.9%	11,525	11.9%	14,705	9.7%	(21.6%)
Sport And Recreation	84,261	15,293	18.1%	15,293	18.1%	3,935	3.7%	288.6%
Public Safety	35,064	26,037	74.3%	26,037	74.3%	11,759	25.1%	121.4%
Housing	794,497	86,653	10.9%	86,653	10.9%	29,594	4.9%	192.8%
Health	71,841	4,236	5.9%	4,236	5.9%	1,685	3.7%	151.3%
Economic and Environmental Services	**1,389,642**	**93,974**	**6.8%**	**93,974**	**6.8%**	**209,437**	**12.6%**	**(55.1%)**
Planning and Development	39,904	1,030	2.6%	1,030	2.6%	9,288	20.7%	(88.9%)
Road Transport	1,331,443	92,393	6.9%	92,393	6.9%	195,856	12.2%	(52.8%)
Environmental Protection	18,294	551	3.0%	551	3.0%	4,293	23.8%	(87.2%)
Trading Services	**4,939,787**	**322,714**	**6.5%**	**322,714**	**6.5%**	**313,777**	**10.1%**	**2.8%**
Electricity	1,071,737	135,885	12.7%	135,885	12.7%	144,356	12.2%	(5.9%)
Water	2,366,730	142,248	6.0%	142,248	6.0%	116,013	13.6%	22.6%
Waste Water Management	1,135,113	31,199	2.7%	31,199	2.7%	32,664	4.8%	(4.5%)
Waste Management	366,207	13,382	3.7%	13,382	3.7%	20,743	5.4%	(35.5%)
Other	**58,011**	**16,836**	**29.0%**	**16,836**	**29.0%**	**25,910**	**46.8%**	**(35.0%)**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**38,421,463**	**11,127,162**	**29.0%**	**11,127,162**	**29.0%**	**10,219,652**	**27.6%**	**8.9%**
Property rates, penalties and collection charges	8,968,987	2,225,641	24.8%	2,225,641	24.8%	2,076,079	24.9%	7.2%
Service charges	17,623,043	4,992,617	28.3%	4,992,617	28.3%	4,235,185	24.3%	17.9%
Other revenue	**4,504,876**	**1,429,400**	**31.7%**	**1,429,400**	**31.7%**	**720,881**	**44.3%**	**98.3%**
Government - operating	4,315,632	1,546,574	35.8%	1,546,574	35.8%	2,224,708	34.5%	(30.5%)
Government - capital	2,067,896	728,118	35.2%	728,118	35.2%	801,081	34.0%	(9.1%)
Interest	941,028	204,812	21.8%	204,812	21.8%	161,718	20.6%	26.6%
Dividends	-	-	-	-	-	-	-	-
Payments	**(33,576,505)**	**(9,105,079)**	**27.1%**	**(9,105,079)**	**27.1%**	**(8,123,294)**	**25.8%**	**12.1%**
Suppliers and employees	(32,261,821)	(8,897,522)	27.6%	(8,897,522)	27.6%	(7,949,070)	26.2%	11.9%
Finance charges	(980,877)	(207,557)	21.2%	(207,557)	21.2%	(174,225)	17.7%	19.1%
Transfers and grants	(333,807)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**4,844,958**	**2,022,083**	**41.7%**	**2,022,083**	**41.7%**	**2,096,357**	**37.8%**	**(3.5%)**
Cash Flow from Investing Activities								
Receipts	**(116,692)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	120,070	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	1,946	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(238,708)	-	-	-	-	-	-	-
Payments	**(7,615,993)**	**(1,274,667)**	**16.7%**	**(1,274,667)**	**16.7%**	**(1,256,353)**	**18.1%**	**1.5%**
Capital assets	(7,615,993)	(1,274,667)	16.7%	(1,274,667)	16.7%	(1,256,353)	18.1%	1.5%
Net Cash from/(used) Investing Activities	**(7,732,684)**	**(1,274,667)**	**16.5%**	**(1,274,667)**	**16.5%**	**(1,256,353)**	**17.7%**	**1.5%**
Cash Flow from Financing Activities								
Receipts	**4,038,688**	**-**	**-**	**-**	**-**	**1,000,000**	**39.4%**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	4,000,000	-	-	-	-	1,000,000	40.0%	(100.0%)
Increase (decrease) in consumer deposits	38,688	-	-	-	-	-	-	-
Payments	**(482,586)**	**(156,439)**	**32.4%**	**(156,439)**	**32.4%**	**(88,055)**	**20.2%**	**77.7%**
Repayment of borrowing	(482,586)	(156,439)	32.4%	(156,439)	32.4%	(88,055)	20.2%	77.7%
Net Cash from/(used) Financing Activities	**3,556,102**	**(156,439)**	**(4.4%)**	**(156,439)**	**(4.4%)**	**911,945**	**43.4%**	**(117.2%)**
Net Increase/(Decrease) in cash held	**668,375**	**590,977**	**88.4%**	**590,977**	**88.4%**	**1,751,949**	**328.0%**	**(66.3%)**
Cash/cash equivalents at the year begin:	5,255,273	5,255,273	100.0%	5,255,273	100.0%	3,773,576	91.7%	39.3%
Cash/cash equivalents at the year end:	**5,923,649**	**5,846,250**	**98.7%**	**5,846,250**	**98.7%**	**5,525,525**	**118.8%**	**5.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	647,225	16.9%	312,184	8.2%	307,966	8.0%	2,562,565	66.9%	3,829,940	39.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	909,767	70.3%	61,689	4.8%	39,064	3.0%	283,489	21.9%	1,294,009	13.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	724,259	41.4%	103,646	5.9%	70,157	4.0%	849,250	48.6%	1,747,312	17.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	262,478	20.1%	81,539	6.2%	68,212	5.2%	896,608	68.5%	1,308,837	13.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	110,402	20.3%	25,240	4.6%	19,601	3.6%	389,493	71.5%	544,736	5.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	91,592	12.2%	12,420	1.7%	(892)	(.1%)	648,274	86.3%	751,395	7.7%	-	-	-	-
Interest on Arrear Debtor Accounts	81,048	8.3%	30,719	3.1%	33,645	3.4%	830,825	85.1%	976,237	10.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(102,982)	15.1%	(290,291)	42.6%	(18,383)	2.7%	(269,474)	39.6%	(681,131)	(7.0%)	-	-	-	-
Total By Income Source	**2,723,788**	**27.9%**	**337,146**	**3.5%**	**519,370**	**5.3%**	**6,191,030**	**63.4%**	**9,771,334**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	50,266	(64.6%)	(219,687)	282.5%	29,603	(38.1%)	62,053	(79.8%)	(77,766)	(.8%)	-	-	-	-
Commercial	1,353,335	67.1%	100,078	5.0%	57,387	2.8%	504,685	25.0%	2,015,486	20.6%	-	-	-	-
Households	1,440,501	18.2%	479,739	6.0%	433,238	5.5%	5,579,434	70.3%	7,932,912	81.2%	-	-	-	-
Other	(120,314)	121.2%	(22,984)	23.1%	(858)	.9%	44,857	(45.2%)	(99,299)	(1.0%)	-	-	-	-
Total By Customer Group	**2,723,788**	**27.9%**	**337,146**	**3.5%**	**519,370**	**5.3%**	**6,191,030**	**63.4%**	**9,771,334**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	207,624	96.3%	7,149	3.3%	2,943	1.4%	(2,010)	(.9%)	215,707	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**207,624**	**96.3%**	**7,149**	**3.3%**	**2,943**	**1.4%**	**(2,010)**	**(.9%)**	**215,707**	**100.0%**

Contact Details

Municipal Manager	Mr Lungelo Mbandazayo	021 400 1167
Financial Manager	Mr Kevin Jacoby	021 400 3265

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MATZIKAMA (WC011)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**313,520**	**87,651**	**28.0%**	**87,651**	**28.0%**	**78,586**	**27.0%**	**11.5%**
Property rates	47,103	17,135	36.4%	17,135	36.4%	16,222	34.8%	5.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	123,171	27,618	22.4%	27,618	22.4%	25,355	23.0%	8.9%
Service charges - water revenue	15,308	6,458	42.2%	6,458	42.2%	3,420	18.5%	88.8%
Service charges - sanitation revenue	15,919	3,886	24.4%	3,886	24.4%	3,991	26.1%	(2.6%)
Service charges - refuse revenue	16,258	4,025	24.8%	4,025	24.8%	3,375	21.6%	19.3%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1,513	850	56.2%	850	56.2%	356	8.8%	138.7%
Interest earned - external investments	1,632	620	38.0%	620	38.0%	312	20.1%	98.5%
Interest earned - outstanding debtors	3,285	1,311	39.9%	1,311	39.9%	766	24.7%	71.2%
Dividends received	-	-	-	-	-	-	-	-
Fines	2,594	909	35.0%	909	35.0%	263	10.7%	245.0%
Licences and permits	1,127	249	22.1%	249	22.1%	194	18.1%	28.4%
Agency services	3,234	796	24.6%	796	24.6%	3,190	103.9%	(75.1%)
Transfers recognised - operational	64,089	21,808	34.0%	21,808	34.0%	19,818	34.7%	10.0%
Other own revenue	7,734	1,885	24.4%	1,885	24.4%	1,114	23.1%	69.2%
Gains on disposal of PPE	10,553	101	1.0%	101	1.0%	210	2.7%	(51.7%)
Operating Expenditure	**313,308**	**62,378**	**19.9%**	**62,378**	**19.9%**	**64,339**	**22.1%**	**(3.0%)**
Employee related costs	122,493	27,749	22.7%	27,749	22.7%	23,827	21.1%	16.5%
Remuneration of councillors	7,226	1,644	22.8%	1,644	22.8%	1,539	23.3%	6.8%
Debt impairment	13,478	-	-	-	-	-	-	-
Depreciation and asset impairment	15,030	-	-	-	-	-	-	-
Finance charges	10,099	3	-	3	-	-	-	(100.0%)
Bulk purchases	94,443	25,694	27.2%	25,694	27.2%	28,113	31.1%	(8.6%)
Other Materials	11,702	1,236	10.6%	1,236	10.6%	1,106	-	11.7%
Contracted services	10,786	1,260	11.7%	1,260	11.7%	2,236	3,509.3%	(43.7%)
Transfers and grants	1,511	249	16.5%	249	16.5%	243	21.4%	2.7%
Other expenditure	26,539	4,543	17.1%	4,543	17.1%	7,275	16.2%	(37.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**213**	**25,273**		**25,273**		**14,247**		
Transfers recognised - capital	45,317	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**45,530**	**25,273**		**25,273**		**14,247**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**45,530**	**25,273**		**25,273**		**14,247**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**45,530**	**25,273**		**25,273**		**14,247**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**45,530**	**25,273**		**25,273**		**14,247**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**59,862**	**3,942**	**6.6%**	**3,942**	**6.6%**	**1,765**	**3.7%**	**123.3%**
National Government	35,949	3,576	9.9%	3,576	9.9%	1,012	2.9%	253.4%
Provincial Government	4,369	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**40,317**	**3,576**	**8.9%**	**3,576**	**8.9%**	**1,012**	**2.9%**	**253.4%**
Borrowing	10,000	-	-	-	-	-	-	-
Internally generated funds	4,545	282	6.2%	282	6.2%	754	8.2%	(62.6%)
Public contributions and donations	5,000	84	1.7%	84	1.7%	-	-	(100.0%)
Capital Expenditure Standard Classification	**59,862**	**3,942**	**6.6%**	**3,942**	**6.6%**	**1,765**	**3.7%**	**123.3%**
Governance and Administration	**1,600**	**170**	**10.6%**	**170**	**10.6%**	**607**	**30.0%**	**(72.0%)**
Executive & Council	900	76	8.4%	76	8.4%	75	11.5%	1.1%
Budget & Treasury Office	700	94	13.5%	94	13.5%	532	38.8%	(82.2%)
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**2,225**	**13**	**.6%**	**13**	**.6%**	**68**	**.8%**	**(81.4%)**
Community & Social Services	930	-	-	-	-	9	1.1%	(100.0%)
Sport And Recreation	1,295	13	1.0%	13	1.0%	59	.8%	(78.5%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22,636**	**3,131**	**13.8%**	**3,131**	**13.8%**	**637**	**3.0%**	**391.8%**
Planning and Development	185	12	6.7%	12	6.7%	-	-	(100.0%)
Road Transport	22,451	3,118	13.9%	3,118	13.9%	637	3.0%	389.8%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**33,402**	**628**	**1.9%**	**628**	**1.9%**	**454**	**2.8%**	**38.4%**
Electricity	6,900	-	-	-	-	398	12.6%	(100.0%)
Water	19,510	560	2.9%	560	2.9%	56	.5%	903.5%
Waste Water Management	1,892	68	3.6%	68	3.6%	-	-	(100.0%)
Waste Management	5,100	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**331,185**	**96,769**	**29.2%**	**96,769**	**29.2%**	**95,769**	**31.7%**	**1.0%**
Property rates, penalties and collection charges	44,012	12,324	28.0%	12,324	28.0%	11,639	27.4%	5.9%
Service charges	159,456	34,614	21.7%	34,614	21.7%	39,888	27.6%	(13.2%)
Other revenue	**18,393**	**7,374**	**40.1%**	**7,374**	**40.1%**	**5,111**	**26.6%**	**44.3%**
Government - operating	64,089	26,732	41.7%	26,732	41.7%	23,802	41.7%	12.3%
Government - capital	40,317	14,172	35.2%	14,172	35.2%	14,250	40.9%	(.5%)
Interest	4,918	1,553	31.6%	1,553	31.6%	1,078	24.8%	44.1%
Dividends	-	-	-	-	-	-	-	-
Payments	**(273,890)**	**(61,900)**	**22.6%**	**(61,900)**	**22.6%**	**(72,899)**	**28.1%**	**(15.1%)**
Suppliers and employees	(269,219)	(61,651)	22.9%	(61,651)	22.9%	(72,899)	28.6%	(15.4%)
Finance charges	(3,159)	-	-	-	-	-	-	-
Transfers and grants	(1,511)	(249)	16.5%	(249)	16.5%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**57,296**	**34,869**	**60.9%**	**34,869**	**60.9%**	**22,869**	**53.3%**	**52.5%**
Cash Flow from Investing Activities								
Receipts	**10,553**	**101**	**1.0%**	**101**	**1.0%**	**210**	**2.7%**	**(51.7%)**
Proceeds on disposal of PPE	10,553	101	1.0%	101	1.0%	210	2.7%	(51.7%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(59,862)**	**(3,942)**	**6.6%**	**(3,942)**	**6.6%**	**(1,765)**	**3.7%**	**123.3%**
Capital assets	(59,862)	(3,942)	6.6%	(3,942)	6.6%	(1,765)	3.7%	123.3%
Net Cash from/(used) Investing Activities	**(49,309)**	**(3,840)**	**7.8%**	**(3,840)**	**7.8%**	**(1,556)**	**3.9%**	**146.9%**
Cash Flow from Financing Activities								
Receipts	**5,548**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	10,000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(4,452)	-	-	-	-	-	-	-
Payments	**(5,352)**	**(2,358)**	**44.1%**	**(2,358)**	**44.1%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(5,352)	(2,358)	44.1%	(2,358)	44.1%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**196**	**(2,358)**	**(1,200.2%)**	**(2,358)**	**(1,200.2%)**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**8,183**	**28,671**	**350.4%**	**28,671**	**350.4%**	**21,314**	**(1,042.9%)**	**34.5%**
Cash/cash equivalents at the year begin:	19,686	19,686	100.0%	19,686	100.0%	4,116	39.2%	378.3%
Cash/cash equivalents at the year end:	**27,869**	**48,357**	**173.5%**	**48,357**	**173.5%**	**25,430**	**300.3%**	**90.2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1,877	15.6%	2,041	16.9%	1,288	10.7%	6,858	56.8%	12,065	14.0%	-	-	5,524	46.0%
Trade and Other Receivables from Exchange Transactions - Electricity	6,787	53.4%	2,482	19.5%	1,384	10.9%	2,060	16.2%	12,713	14.8%	-	-	2,125	17.0%
Receivables from Non-exchange Transactions - Property Rates	2,836	15.3%	1,084	5.8%	6,812	36.8%	7,793	42.1%	18,525	21.5%	-	-	9,126	49.0%
Receivables from Exchange Transactions - Waste Water Management	1,516	12.1%	874	7.0%	643	5.1%	9,469	75.7%	12,503	14.5%	-	-	7,478	60.0%
Receivables from Exchange Transactions - Waste Management	1,616	12.3%	870	6.6%	642	4.9%	10,048	76.3%	13,176	15.3%	-	-	8,134	62.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	466	13.8%	442	13.1%	379	11.2%	2,093	61.9%	3,380	3.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4,014)	(29.3%)	297	2.2%	290	2.1%	17,129	125.0%	13,702	15.9%	91	.7%	17,111	125.0%
Total By Income Source	**11,085**	**12.9%**	**8,090**	**9.4%**	**11,439**	**13.3%**	**55,449**	**64.4%**	**86,063**	**100.0%**	**91**	**.1%**	**49,498**	**58.0%**
Debtors Age Analysis By Customer Group														
Organs of State	636	7.6%	732	8.7%	5,458	65.1%	1,562	18.6%	8,389	9.7%	-	-	-	-
Commercial	3,369	54.8%	1,129	18.4%	416	6.8%	1,233	20.1%	6,147	7.1%	-	-	-	-
Households	3,820	6.6%	3,837	6.6%	3,349	5.8%	46,707	80.9%	57,712	67.1%	-	-	-	-
Other	3,260	23.6%	2,392	17.3%	2,217	16.0%	5,946	43.0%	13,815	16.1%	91	.7%	49,498	358.0%
Total By Customer Group	**11,085**	**12.9%**	**8,090**	**9.4%**	**11,439**	**13.3%**	**55,449**	**64.4%**	**86,063**	**100.0%**	**91**	**.1%**	**49,498**	**58.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	6,846	100.0%	-	-	-	-	-	-	6,846	97.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	129	66.8%	18	9.5%	40	20.8%	6	2.9%	194	2.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**6,976**	**99.1%**	**18**	**.3%**	**40**	**.6%**	**6**	**.1%**	**7,040**	**100.0%**

Contact Details

Municipal Manager	Mr Danñ‰l Petrus Lubbe	027 201 3301
Financial Manager	Mr Gerald Seas	027 201 3304

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CEDERBERG (WC012)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**280,384**	**73,406**	**26.2%**	**73,406**	**26.2%**	**79,019**	**28.7%**	**(7.1%)**
Property rates	43,323	15,389	35.5%	15,389	35.5%	14,142	34.6%	8.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	86,156	25,681	29.8%	25,681	29.8%	18,803	23.3%	36.6%
Service charges - water revenue	29,354	5,842	19.9%	5,842	19.9%	10,734	38.8%	(45.6%)
Service charges - sanitation revenue	9,752	2,935	30.1%	2,935	30.1%	2,032	22.1%	44.4%
Service charges - refuse revenue	9,425	986	10.5%	986	10.5%	355	4.3%	178.1%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	499	(132)	(26.5%)	(132)	(26.5%)	78	16.6%	(269.2%)
Interest earned - external investments	1,899	255	13.5%	255	13.5%	112	28.6%	128.0%
Interest earned - outstanding debtors	3,082	698	22.7%	698	22.7%	0	-	596,788.9%
Dividends received	-	-	-	-	-	-	-	-
Fines	20,185	462	2.3%	462	2.3%	209	.6%	121.8%
Licences and permits	-	-	-	-	-	-	-	-
Agency services	3,175	744	23.4%	744	23.4%	292	9.8%	154.4%
Transfers recognised - operational	65,300	19,551	29.9%	19,551	29.9%	31,716	54.6%	(38.4%)
Other own revenue	8,234	995	12.1%	995	12.1%	545	7.0%	82.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**291,744**	**68,953**	**23.6%**	**68,953**	**23.6%**	**52,622**	**19.2%**	**31.0%**
Employee related costs	106,311	23,672	22.3%	23,672	22.3%	21,776	24.8%	8.7%
Remuneration of councillors	5,429	1,257	23.2%	1,257	23.2%	1,191	24.2%	5.6%
Debt impairment	38,009	9,502	25.0%	9,502	25.0%	8,459	19.7%	12.3%
Depreciation and asset impairment	18,115	4,529	25.0%	4,529	25.0%	4,313	25.0%	5.0%
Finance charges	8,289	2,135	25.8%	2,135	25.8%	1,496	17.5%	42.8%
Bulk purchases	74,237	19,116	25.7%	19,116	25.7%	11,451	16.5%	66.9%
Other Materials	6,269	1,589	25.3%	1,589	25.3%	215	2.8%	637.7%
Contracted services	16,881	2,925	17.3%	2,925	17.3%	2,117	13.7%	38.1%
Transfers and grants	899	4	.4%	4	.4%	102	11.8%	(96.1%)
Other expenditure	17,304	4,224	24.4%	4,224	24.4%	1,502	7.6%	181.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(11,360)**	**4,453**		**4,453**		**26,396**		
Transfers recognised - capital	58,473	3,205	5.5%	3,205	5.5%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**47,113**	**7,658**		**7,658**		**26,396**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**47,113**	**7,658**		**7,658**		**26,396**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**47,113**	**7,658**		**7,658**		**26,396**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**47,113**	**7,658**		**7,658**		**26,396**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**68,091**	**3,978**	**5.8%**	**3,978**	**5.8%**	**9,994**	**14.1%**	**(60.2%)**
National Government	43,821	927	2.1%	927	2.1%	9,994	33.8%	(90.7%)
Provincial Government	14,652	2,450	16.7%	2,450	16.7%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**58,473**	**3,378**	**5.8%**	**3,378**	**5.8%**	**9,994**	**16.8%**	**(66.2%)**
Borrowing	800	-	-	-	-	-	-	-
Internally generated funds	8,818	600	6.8%	600	6.8%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**68,091**	**3,978**	**5.8%**	**3,978**	**5.8%**	**9,994**	**14.1%**	**(60.2%)**
Governance and Administration	**4,068**	**51**	**1.3%**	**51**	**1.3%**	**-**	**-**	**(100.0%)**
Executive & Council	81	-	-	-	-	-	-	-
Budget & Treasury Office	3,987	51	1.3%	51	1.3%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**16,088**	**2,523**	**15.7%**	**2,523**	**15.7%**	**-**	**-**	**(100.0%)**
Community & Social Services	123	-	-	-	-	-	-	-
Sport And Recreation	1,356	72	5.3%	72	5.3%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	14,609	2,450	16.8%	2,450	16.8%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**13,730**	**529**	**3.9%**	**529**	**3.9%**	**2,844**	**9.1%**	**(81.4%)**
Planning and Development	12,850	508	4.0%	508	4.0%	2,005	6.7%	(74.7%)
Road Transport	880	21	2.4%	21	2.4%	840	75.0%	(97.5%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**34,206**	**875**	**2.6%**	**875**	**2.6%**	**7,150**	**41.9%**	**(87.8%)**
Electricity	3,559	259	7.3%	259	7.3%	1,952	37.4%	(86.7%)
Water	29,068	174	.6%	174	.6%	-	-	(100.0%)
Waste Water Management	930	442	47.5%	442	47.5%	5,198	742.6%	(91.5%)
Waste Management	650	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**300,848**	**52,818**	**17.6%**	**52,818**	**17.6%**	**46,208**	**15.8%**	**14.3%**
Property rates, penalties and collection charges	37,128	2,410	6.5%	2,410	6.5%	765	2.1%	215.2%
Service charges	118,797	5,551	4.7%	5,551	4.7%	1,726	1.5%	221.6%
Other revenue	**16,170**	**2,069**	**12.8%**	**2,069**	**12.8%**	**1,888**	**9.8%**	**9.6%**
Government - operating	65,300	22,722	34.8%	22,722	34.8%	32,944	56.7%	(31.0%)
Government - capital	58,473	19,111	32.7%	19,111	32.7%	8,772	14.7%	117.9%
Interest	4,980	954	19.2%	954	19.2%	112	3.5%	750.3%
Dividends	-	-	-	-	-	-	-	-
Payments	**(229,700)**	**(52,945)**	**23.0%**	**(52,945)**	**23.0%**	**1,090**	**(.5%)**	**(4,958.5%)**
Suppliers and employees	(226,028)	(52,443)	23.2%	(52,443)	23.2%	1,192	(.6%)	(4,499.5%)
Finance charges	(2,773)	(498)	18.0%	(498)	18.0%	-	-	(100.0%)
Transfers and grants	(899)	(4)	.4%	(4)	.4%	(102)	11.8%	(96.1%)
Net Cash from/(used) Operating Activities	**71,148**	**(127)**	**(.2%)**	**(127)**	**(.2%)**	**47,297**	**62.9%**	**(100.3%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(68,091)**	**(3,978)**	**5.8%**	**(3,978)**	**5.8%**	**-**	**-**	**(100.0%)**
Capital assets	(68,091)	(3,978)	5.8%	(3,978)	5.8%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(68,091)**	**(3,978)**	**5.8%**	**(3,978)**	**5.8%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**896**	**(46)**	**(5.1%)**	**(46)**	**(5.1%)**	**(15)**	**(14.2%)**	**204.3%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	800	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	96	(46)	(47.7%)	(46)	(47.7%)	(15)	(14.2%)	204.3%
Payments	**(3,052)**	**(1,323)**	**43.4%**	**(1,323)**	**43.4%**	**(543)**	**16.1%**	**143.8%**
Repayment of borrowing	(3,052)	(1,323)	43.4%	(1,323)	43.4%	(543)	16.1%	143.8%
Net Cash from/(used) Financing Activities	**(2,156)**	**(1,369)**	**63.5%**	**(1,369)**	**63.5%**	**(558)**	**17.1%**	**145.4%**
Net Increase/(Decrease) in cash held	**901**	**(5,474)**	**(607.7%)**	**(5,474)**	**(607.7%)**	**46,739**	**3,587.1%**	**(111.7%)**
Cash/cash equivalents at the year begin:	584	34,552	5,918.2%	34,552	5,918.2%	-	-	(100.0%)
Cash/cash equivalents at the year end:	**1,485**	**29,078**	**1,958.6%**	**29,078**	**1,958.6%**	**46,739**	**1,227.4%**	**(37.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(1,938)	(6.5%)	1,837	6.1%	1,620	5.4%	28,462	94.9%	29,982	26.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(813)	(2.6%)	6,271	20.3%	4,317	14.0%	21,168	68.4%	30,943	27.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(815)	(2.8%)	2,831	9.7%	1,701	5.9%	25,353	87.2%	29,070	25.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(752)	(6.0%)	766	6.2%	624	5.0%	11,816	94.9%	12,455	11.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(677)	(6.8%)	760	7.7%	597	6.0%	9,229	93.1%	9,909	8.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	10	100.0%	10	-	-	-	-	-
Interest on Arrear Debtor Accounts	(168)	(7.7%)	351	16.2%	341	15.8%	1,641	75.8%	2,166	1.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4,564)	187.7%	34	(1.4%)	18	(.7%)	2,080	(85.6%)	(2,432)	(2.2%)	-	-	-	-
Total By Income Source	**(9,726)**	**(8.7%)**	**12,850**	**11.5%**	**9,218**	**8.2%**	**99,760**	**89.0%**	**112,103**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(266)	(11.9%)	543	24.4%	426	19.1%	1,526	68.5%	2,229	2.0%	-	-	-	-
Commercial	(5,179)	(12.3%)	6,097	14.5%	3,901	9.3%	37,138	88.5%	41,956	37.4%	-	-	-	-
Households	(3,695)	(6.2%)	4,888	8.2%	3,875	6.5%	54,401	91.5%	59,469	53.0%	-	-	-	-
Other	(586)	(6.9%)	1,322	15.6%	1,017	12.0%	6,695	79.3%	8,448	7.5%	-	-	-	-
Total By Customer Group	**(9,726)**	**(8.7%)**	**12,850**	**11.5%**	**9,218**	**8.2%**	**99,760**	**89.0%**	**112,103**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	7,326	100.0%	-	-	-	-	-	-	7,326	98.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2	1.6%	90	64.0%	-	-	48	34.4%	140	1.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**7,328**	**98.1%**	**90**	**1.2%**	**-**	**-**	**48**	**.6%**	**7,467**	**100.0%**

Contact Details

Municipal Manager	Mr Louis Volschenk	027 482 8000
Financial Manager	Mr Elrico Alfred	027 482 8000

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BERGRIVIER (WC013)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**328,727**	**99,676**	**30.3%**	**99,676**	**30.3%**	**69,122**	**21.5%**	**44.2%**
Property rates	67,182	24,714	36.8%	24,714	36.8%	24,016	38.2%	2.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	112,164	26,955	24.0%	26,955	24.0%	21,414	19.8%	25.9%
Service charges - water revenue	21,866	5,835	26.7%	5,835	26.7%	3,416	11.8%	70.8%
Service charges - sanitation revenue	12,906	3,918	30.4%	3,918	30.4%	1,035	9.0%	278.6%
Service charges - refuse revenue	21,263	6,768	31.8%	6,768	31.8%	3,944	20.6%	71.6%
Service charges - other	-	-	-	-	-	10,202	-	(100.0%)
Rental of facilities and equipment	908	1,283	141.3%	1,283	141.3%	154	56.4%	730.8%
Interest earned - external investments	5,119	920	18.0%	920	18.0%	1,023	20.6%	(10.1%)
Interest earned - outstanding debtors	4,285	2,418	56.4%	2,418	56.4%	1,467	35.6%	64.8%
Dividends received	-	-	-	-	-	-	-	-
Fines	9,691	7	.1%	7	.1%	19	.2%	(63.4%)
Licences and permits	11	0	3.0%	0	3.0%	1	5.2%	(38.3%)
Agency services	4,210	637	15.1%	637	15.1%	566	14.8%	12.5%
Transfers recognised - operational	61,748	23,763	38.5%	23,763	38.5%	352	.6%	6,655.5%
Other own revenue	7,373	2,458	33.3%	2,458	33.3%	1,514	23.0%	62.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**335,845**	**61,720**	**18.4%**	**61,720**	**18.4%**	**53,376**	**16.2%**	**15.6%**
Employee related costs	125,027	28,436	22.7%	28,436	22.7%	23,783	19.9%	19.6%
Remuneration of councillors	6,378	1,456	22.8%	1,456	22.8%	1,307	23.0%	11.4%
Debt impairment	14,142	-	-	-	-	-	-	-
Depreciation and asset impairment	21,891	-	-	-	-	-	-	-
Finance charges	14,014	-	-	-	-	7	.1%	(100.0%)
Bulk purchases	79,480	20,042	25.2%	20,042	25.2%	19,189	23.0%	4.4%
Other Materials	11,415	2,414	21.1%	2,414	21.1%	2,201	19.9%	9.7%
Contracted services	24,447	2,394	9.8%	2,394	9.8%	3,029	10.3%	(21.0%)
Transfers and grants	5,281	2,324	44.0%	2,324	44.0%	662	15.0%	251.3%
Other expenditure	33,771	4,653	13.8%	4,653	13.8%	3,198	10.5%	45.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(7,119)**	**37,956**		**37,956**		**15,746**		
Transfers recognised - capital	21,435	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**14,316**	**37,956**		**37,956**		**15,746**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**14,316**	**37,956**		**37,956**		**15,746**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**14,316**	**37,956**		**37,956**		**15,746**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**14,316**	**37,956**		**37,956**		**15,746**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**45,664**	**5,508**	**12.1%**	**5,508**	**12.1%**	**2,154**	**6.9%**	**155.7%**
National Government	19,163	3,109	16.2%	3,109	16.2%	1,054	8.1%	195.0%
Provincial Government	2,272	694	30.5%	694	30.5%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**21,435**	**3,802**	**17.7%**	**3,802**	**17.7%**	**1,054**	**7.5%**	**260.9%**
Borrowing	6,950	163	2.3%	163	2.3%	105	1.7%	55.3%
Internally generated funds	17,269	1,543	8.9%	1,543	8.9%	996	8.9%	54.9%
Public contributions and donations	10	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**45,664**	**5,508**	**12.1%**	**5,508**	**12.1%**	**2,154**	**6.9%**	**155.7%**
Governance and Administration	**4,455**	**308**	**6.9%**	**308**	**6.9%**	**528**	**20.6%**	**(41.7%)**
Executive & Council	56	4	7.8%	4	7.8%	5	4.7%	(7.9%)
Budget & Treasury Office	4,399	280	6.4%	280	6.4%	523	21.3%	(46.3%)
Corporate Services	-	23	-	23	-	1	-	2,134.2%
Community and Public Safety	**7,566**	**385**	**5.1%**	**385**	**5.1%**	**69**	**3.1%**	**456.2%**
Community & Social Services	985	9	.9%	9	.9%	1	.1%	917.0%
Sport And Recreation	6,365	40	.6%	40	.6%	68	6.4%	(41.7%)
Public Safety	208	336	161.6%	336	161.6%	-	-	(100.0%)
Housing	8	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**7,906**	**843**	**10.7%**	**843**	**10.7%**	**143**	**2.0%**	**490.2%**
Planning and Development	1,045	689	65.9%	689	65.9%	32	2.6%	2,060.3%
Road Transport	6,861	154	2.2%	154	2.2%	111	1.9%	39.0%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**25,737**	**3,972**	**15.4%**	**3,972**	**15.4%**	**1,414**	**7.3%**	**180.9%**
Electricity	5,267	1,096	20.8%	1,096	20.8%	217	16.4%	404.6%
Water	6,305	22	.3%	22	.3%	196	14.3%	(88.9%)
Waste Water Management	13,063	2,684	20.5%	2,684	20.5%	1,000	7.6%	168.3%
Waste Management	1,102	169	15.4%	169	15.4%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**333,802**	**115,477**	**34.6%**	**115,477**	**34.6%**	**77,568**	**24.1%**	**48.9%**
Property rates, penalties and collection charges	64,831	14,841	22.9%	14,841	22.9%	22,175	36.0%	(33.1%)
Service charges	162,311	30,442	18.8%	30,442	18.8%	40,147	24.4%	(24.2%)
Other revenue	**14,224**	**44,179**	**310.6%**	**44,179**	**310.6%**	**14,805**	**133.9%**	**198.4%**
Government - operating	61,748	17,281	28.0%	17,281	28.0%	-	-	(100.0%)
Government - capital	21,436	7,764	36.2%	7,764	36.2%	-	-	(100.0%)
Interest	9,254	970	10.5%	970	10.5%	441	4.9%	119.8%
Dividends	-	-	-	-	-	-	-	-
Payments	**(291,499)**	**(61,758)**	**21.2%**	**(61,758)**	**21.2%**	**(124,916)**	**43.3%**	**(50.6%)**
Suppliers and employees	(279,622)	(61,472)	22.0%	(61,472)	22.0%	(123,732)	44.4%	(50.3%)
Finance charges	(6,596)	-	-	-	-	(7)	.1%	(100.0%)
Transfers and grants	(5,281)	(286)	5.4%	(286)	5.4%	(1,177)	26.8%	(75.7%)
Net Cash from/(used) Operating Activities	**42,303**	**53,719**	**127.0%**	**53,719**	**127.0%**	**(47,348)**	**(142.7%)**	**(213.5%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**60,000**	**(27,248.0%)**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	60,000	-	(100.0%)
Payments	**(45,664)**	**(5,508)**	**12.1%**	**(5,508)**	**12.1%**	**(2,154)**	**6.9%**	**155.7%**
Capital assets	(45,664)	(5,508)	12.1%	(5,508)	12.1%	(2,154)	6.9%	155.7%
Net Cash from/(used) Investing Activities	**(45,664)**	**(5,508)**	**12.1%**	**(5,508)**	**12.1%**	**57,846**	**(183.4%)**	**(109.5%)**
Cash Flow from Financing Activities								
Receipts	**7,084**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	6,950	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	134	-	-	-	-	-	-	-
Payments	**(4,127)**	**-**	**-**	**-**	**-**	**(101)**	**2.2%**	**(100.0%)**
Repayment of borrowing	(4,127)	-	-	-	-	(101)	2.2%	(100.0%)
Net Cash from/(used) Financing Activities	**2,957**	**-**	**-**	**-**	**-**	**(101)**	**(5.8%)**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(403)**	**48,211**	**(11,950.9%)**	**48,211**	**(11,950.9%)**	**10,397**	**308.2%**	**363.7%**
Cash/cash equivalents at the year begin:	84,643	70,987	83.9%	70,987	83.9%	82,080	122.4%	(13.5%)
Cash/cash equivalents at the year end:	**84,240**	**119,198**	**141.5%**	**119,198**	**141.5%**	**92,477**	**131.3%**	**28.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1,680	15.3%	1,109	10.1%	1,109	10.1%	7,055	64.4%	10,954	9.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2,934	15.3%	1,937	10.1%	1,937	10.1%	12,320	64.4%	19,128	15.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4,903	15.3%	3,236	10.1%	3,237	10.1%	20,588	64.4%	31,964	26.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,696	15.3%	1,119	10.1%	1,119	10.1%	7,121	64.4%	11,055	9.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2,639	15.3%	1,742	10.1%	1,742	10.1%	11,081	64.4%	17,204	14.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	5	15.3%	3	10.1%	3	10.1%	20	64.4%	30	-	-	-	-	-
Interest on Arrear Debtor Accounts	1,293	15.3%	853	10.1%	853	10.1%	5,428	64.4%	8,428	6.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3,463	15.3%	2,286	10.1%	2,286	10.1%	14,539	64.4%	22,574	18.6%	-	-	-	-
Total By Income Source	**18,613**	**15.3%**	**12,286**	**10.1%**	**12,286**	**10.1%**	**78,151**	**64.4%**	**121,336**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	430	6.5%	326	4.9%	2,347	35.5%	3,503	53.0%	6,606	5.4%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	18,184	15.8%	11,960	10.4%	9,939	8.7%	74,648	65.1%	114,731	94.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**18,613**	**15.3%**	**12,286**	**10.1%**	**12,286**	**10.1%**	**78,151**	**64.4%**	**121,336**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	865	100.0%	-	-	-	-	-	-	865	100.0%
Total	**865**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**865**	**100.0%**

Contact Details

Municipal Manager	Adv H Linde (Hanlie)	022 913 6011
Financial Manager	Mr Gerard John Goliath	022 913 6015

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SALDANHA BAY (WC014)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**1,064,834**	**263,661**	**24.8%**	**263,661**	**24.8%**	**271,445**	**28.3%**	**(2.9%)**
Property rates	215,750	70,628	32.7%	70,628	32.7%	64,983	32.4%	8.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	334,521	67,370	20.1%	67,370	20.1%	77,516	24.6%	(13.1%)
Service charges - water revenue	150,867	27,866	18.5%	27,866	18.5%	40,186	31.1%	(30.7%)
Service charges - sanitation revenue	62,635	16,045	25.6%	16,045	25.6%	14,626	25.4%	9.7%
Service charges - refuse revenue	66,488	18,009	27.1%	18,009	27.1%	16,086	28.0%	12.0%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	6,233	1,721	27.6%	1,721	27.6%	1,645	31.8%	4.6%
Interest earned - external investments	41,310	12,489	30.2%	12,489	30.2%	11,653	30.7%	7.2%
Interest earned - outstanding debtors	13,070	2,417	18.5%	2,417	18.5%	2,129	30.0%	13.6%
Dividends received	-	-	-	-	-	-	-	-
Fines	41,520	2,829	6.8%	2,829	6.8%	3,319	9.3%	(14.8%)
Licences and permits	1,148	405	35.3%	405	35.3%	294	20.3%	37.8%
Agency services	5,300	1,403	26.5%	1,403	26.5%	1,230	25.4%	14.1%
Transfers recognised - operational	94,075	36,297	38.6%	36,297	38.6%	30,037	35.1%	20.8%
Other own revenue	31,917	6,181	19.4%	6,181	19.4%	7,742	33.3%	(20.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**1,149,252**	**198,844**	**17.3%**	**198,844**	**17.3%**	**172,524**	**16.6%**	**15.3%**
Employee related costs	362,613	82,810	22.8%	82,810	22.8%	74,218	22.8%	11.6%
Remuneration of councillors	12,154	2,851	23.5%	2,851	23.5%	2,640	23.4%	8.0%
Debt impairment	56,070	10,681	19.0%	10,681	19.0%	7,416	17.6%	44.0%
Depreciation and asset impairment	140,762	-	-	-	-	-	-	-
Finance charges	21,100	5,295	25.1%	5,295	25.1%	5,349	23.4%	(1.0%)
Bulk purchases	329,427	62,960	19.1%	62,960	19.1%	61,290	20.0%	2.7%
Other Materials	40,759	2,260	5.5%	2,260	5.5%	69	-	3,162.6%
Contracted services	110,636	9,214	8.3%	9,214	8.3%	5,737	6.7%	60.6%
Transfers and grants	3,722	869	23.3%	869	23.3%	792	20.3%	9.7%
Other expenditure	72,011	21,904	30.4%	21,904	30.4%	15,012	14.3%	45.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(84,418)**	**64,817**		**64,817**		**98,921**		
Transfers recognised - capital	46,319	372	.8%	372	.8%	3,590	9.8%	(89.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(38,099)**	**65,189**		**65,189**		**102,511**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(38,099)**	**65,189**		**65,189**		**102,511**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(38,099)**	**65,189**		**65,189**		**102,511**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(38,099)**	**65,189**		**65,189**		**102,511**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**329,140**	**59,939**	**18.2%**	**59,939**	**18.2%**	**22,255**	**9.8%**	**169.3%**
National Government	21,146	-	-	-	-	4,834	22.2%	(100.0%)
Provincial Government	22,473	30,608	136.2%	30,608	136.2%	49	.4%	62,818.0%
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	2,700	-	-	-	-	109	-	(100.0%)
Transfers recognised - capital	**46,318**	**30,608**	**66.1%**	**30,608**	**66.1%**	**4,992**	**14.4%**	**513.1%**
Borrowing	6,284	390	6.2%	390	6.2%	3,692	10.4%	(89.4%)
Internally generated funds	276,538	28,696	10.4%	28,696	10.4%	13,571	8.8%	111.5%
Public contributions and donations	-	245	-	245	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**329,140**	**59,939**	**18.2%**	**59,939**	**18.2%**	**22,255**	**9.8%**	**169.3%**
Governance and Administration	**31,301**	**4,279**	**13.7%**	**4,279**	**13.7%**	**395**	**1.3%**	**982.7%**
Executive & Council	100	-	-	-	-	-	-	-
Budget & Treasury Office	31,201	4,279	13.7%	4,279	13.7%	395	1.3%	982.7%
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**18,398**	**30,606**	**166.4%**	**30,606**	**166.4%**	**5,815**	**21.3%**	**426.4%**
Community & Social Services	2,249	281	12.5%	281	12.5%	4,464	28.6%	(93.7%)
Sport And Recreation	10,629	326	3.1%	326	3.1%	1,351	14.3%	(75.9%)
Public Safety	5,440	-	-	-	-	-	-	-
Housing	80	30,000	37,500.0%	30,000	37,500.0%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**69,785**	**4,790**	**6.9%**	**4,790**	**6.9%**	**6,387**	**12.8%**	**(25.0%)**
Planning and Development	5,124	-	-	-	-	159	1.5%	(100.0%)
Road Transport	63,661	4,790	7.5%	4,790	7.5%	6,229	15.9%	(23.1%)
Environmental Protection	1,000	-	-	-	-	-	-	-
Trading Services	**209,636**	**20,263**	**9.7%**	**20,263**	**9.7%**	**9,658**	**8.1%**	**109.8%**
Electricity	19,458	890	4.6%	890	4.6%	1,332	4.4%	(33.2%)
Water	139,003	16,105	11.6%	16,105	11.6%	141	.8%	11,351.1%
Waste Water Management	22,813	2,993	13.1%	2,993	13.1%	4,929	14.5%	(39.3%)
Waste Management	28,361	275	1.0%	275	1.0%	3,256	9.0%	(91.6%)
Other	**20**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**1,061,457**	**272,601**	**25.7%**	**272,601**	**25.7%**	**225,997**	**23.8%**	**20.6%**
Property rates, penalties and collection charges	207,120	64,675	31.2%	64,675	31.2%	41,730	21.4%	55.0%
Service charges	593,276	146,918	24.8%	146,918	24.8%	164,724	30.7%	(10.8%)
Other revenue	**69,509**	**12,539**	**18.0%**	**12,539**	**18.0%**	**11,045**	**21.8%**	**13.5%**
Government - operating	94,075	36,297	38.6%	36,297	38.6%	86	.1%	42,080.6%
Government - capital	43,618	372	.9%	372	.9%	3,590	9.8%	(89.6%)
Interest	53,857	11,800	21.9%	11,800	21.9%	4,822	10.7%	144.7%
Dividends	-	-	-	-	-	-	-	-
Payments	**(883,771)**	**(189,853)**	**21.5%**	**(189,853)**	**21.5%**	**(222,284)**	**28.2%**	**(14.6%)**
Suppliers and employees	(866,732)	(188,984)	21.8%	(188,984)	21.8%	(222,284)	28.9%	(15.0%)
Finance charges	(13,316)	-	-	-	-	-	-	-
Transfers and grants	(3,722)	(869)	23.3%	(869)	23.3%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**177,686**	**82,748**	**46.6%**	**82,748**	**46.6%**	**3,713**	**2.3%**	**2,128.6%**
Cash Flow from Investing Activities								
Receipts	**159,950**	**(20,000)**	**(12.5%)**	**(20,000)**	**(12.5%)**	**367**	**-**	**(5,546.0%)**
Proceeds on disposal of PPE	2,700	-	-	-	-	367	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	157,250	(20,000)	(12.7%)	(20,000)	(12.7%)	-	-	(100.0%)
Payments	**(329,140)**	**(59,939)**	**18.2%**	**(59,939)**	**18.2%**	**(22,255)**	**13.1%**	**169.3%**
Capital assets	(329,140)	(59,939)	18.2%	(59,939)	18.2%	(22,255)	13.1%	169.3%
Net Cash from/(used) Investing Activities	**(169,190)**	**(79,939)**	**47.2%**	**(79,939)**	**47.2%**	**(21,888)**	**12.9%**	**265.2%**
Cash Flow from Financing Activities								
Receipts	**2,000**	**602**	**30.1%**	**602**	**30.1%**	**584**	**2.9%**	**3.0%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2,000	602	30.1%	602	30.1%	584	24.9%	3.0%
Payments	**(9,540)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(9,540)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(7,540)**	**602**	**(8.0%)**	**602**	**(8.0%)**	**584**	**5.0%**	**3.0%**
Net Increase/(Decrease) in cash held	**956**	**3,411**	**357.0%**	**3,411**	**357.0%**	**(17,590)**	**(381.1%)**	**(119.4%)**
Cash/cash equivalents at the year begin:	41,044	636,887	1,551.7%	636,887	1,551.7%	47,188	78.1%	1,249.7%
Cash/cash equivalents at the year end:	**42,000**	**640,298**	**1,524.5%**	**640,298**	**1,524.5%**	**29,598**	**45.5%**	**2,063.3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	15,458	26.7%	1,648	2.8%	2,377	4.1%	38,484	66.4%	57,967	25.2%	282	.5%	1,384	2.0%
Trade and Other Receivables from Exchange Transactions - Electricity	19,465	86.0%	643	2.8%	259	1.1%	2,274	10.0%	22,641	9.8%	11	-	531	2.0%
Receivables from Non-exchange Transactions - Property Rates	12,895	25.2%	2,512	4.9%	6,231	12.2%	29,502	57.7%	51,139	22.2%	132	.3%	1,024	2.0%
Receivables from Exchange Transactions - Waste Water Management	4,555	17.7%	1,123	4.3%	1,063	4.0%	19,405	73.9%	26,245	11.4%	113	.4%	48	-
Receivables from Exchange Transactions - Waste Management	5,555	18.5%	1,477	4.9%	1,067	3.6%	21,956	73.1%	30,054	13.1%	557	1.9%	448	2.0%
Receivables from Exchange Transactions - Property Rental Debtors	9	.5%	6	.3%	5	.3%	1,960	99.0%	1,981	.9%	121	6.1%	216	11.0%
Interest on Arrear Debtor Accounts	1,273	3.6%	1,064	3.0%	1,018	2.9%	31,548	90.4%	34,903	15.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,817	36.3%	446	8.9%	222	4.4%	2,519	50.3%	5,005	2.2%	234	4.7%	21	-
Total By Income Source	**61,127**	**26.6%**	**8,918**	**3.9%**	**12,243**	**5.3%**	**147,647**	**64.2%**	**229,935**	**100.0%**	**1,450**	**.6%**	**3,674**	**2.0%**
Debtors Age Analysis By Customer Group														
Organs of State	2,972	32.8%	137	1.5%	2,895	32.0%	3,055	33.7%	9,058	3.9%	-	-	-	-
Commercial	28,603	49.6%	1,637	2.8%	2,883	5.0%	24,551	42.6%	57,674	25.1%	-	-	-	-
Households	29,386	18.2%	7,023	4.4%	6,170	3.8%	118,595	73.6%	161,174	70.1%	-	-	-	-
Other	165	8.1%	122	6.0%	295	14.5%	1,447	71.3%	2,029	.9%	1,450	71.4%	3,674	181.0%
Total By Customer Group	**61,127**	**26.6%**	**8,918**	**3.9%**	**12,243**	**5.3%**	**147,647**	**64.2%**	**229,935**	**100.0%**	**1,450**	**.6%**	**3,674**	**2.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1,607	73.5%	73	3.3%	-	-	506	23.1%	2,186	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1,607**	**73.5%**	**73**	**3.3%**	**-**	**-**	**506**	**23.1%**	**2,186**	**100.0%**

Contact Details

Municipal Manager	Mr Godfrey Louw	022 701 7097
Financial Manager	Mr Stefan Vorster	022 701 6977

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWARTLAND (WC015)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**697,655**	**177,898**	**25.5%**	**177,898**	**25.5%**	**154,431**	**23.8%**	**15.2%**
Property rates	103,645	36,194	34.9%	36,194	34.9%	23,769	24.5%	52.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	261,358	68,269	26.1%	68,269	26.1%	63,964	25.5%	6.7%
Service charges - water revenue	56,799	14,786	26.0%	14,786	26.0%	12,309	22.4%	20.1%
Service charges - sanitation revenue	41,079	10,093	24.6%	10,093	24.6%	9,217	25.6%	9.5%
Service charges - refuse revenue	24,833	6,433	25.9%	6,433	25.9%	5,801	26.5%	10.9%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1,497	426	28.5%	426	28.5%	366	9.6%	16.2%
Interest earned - external investments	30,263	1,878	6.2%	1,878	6.2%	1,324	6.1%	41.8%
Interest earned - outstanding debtors	1,897	608	32.0%	608	32.0%	413	24.6%	47.1%
Dividends received	-	-	-	-	-	-	-	-
Fines	25,227	162	.6%	162	.6%	36	.1%	353.1%
Licences and permits	3,753	957	25.5%	957	25.5%	958	23.7%	(.1%)
Agency services	4,100	1,008	24.6%	1,008	24.6%	944	26.2%	6.8%
Transfers recognised - operational	132,185	34,187	25.9%	34,187	25.9%	29,510	25.1%	15.8%
Other own revenue	10,819	2,615	24.2%	2,615	24.2%	2,946	29.3%	(11.2%)
Gains on disposal of PPE	200	280	140.2%	280	140.2%	2,873	1,436.6%	(90.2%)
Operating Expenditure	**686,703**	**112,107**	**16.3%**	**112,107**	**16.3%**	**125,373**	**19.2%**	**(10.6%)**
Employee related costs	202,968	43,128	21.2%	43,128	21.2%	39,233	20.4%	9.9%
Remuneration of councillors	10,578	2,477	23.4%	2,477	23.4%	2,237	23.7%	10.7%
Debt impairment	16,817	(31)	(.2%)	(31)	(.2%)	-	-	(100.0%)
Depreciation and asset impairment	85,063	-	-	-	-	20,746	24.7%	(100.0%)
Finance charges	15,135	14	.1%	14	.1%	79	.6%	(81.7%)
Bulk purchases	211,428	49,604	23.5%	49,604	23.5%	46,478	22.3%	6.7%
Other Materials	12,217	3,184	26.1%	3,184	26.1%	2,442	-	30.4%
Contracted services	95,049	8,165	8.6%	8,165	8.6%	7,851	9.1%	4.0%
Transfers and grants	2,883	787	27.3%	787	27.3%	768	30.1%	2.5%
Other expenditure	32,084	4,778	14.9%	4,778	14.9%	5,539	14.5%	(13.7%)
Loss on disposal of PPE	2,482	-	-	-	-	-	-	-
Surplus/(Deficit)	**10,952**	**65,790**		**65,790**		**29,058**		
Transfers recognised - capital	36,975	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**47,927**	**65,790**		**65,790**		**29,058**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**47,927**	**65,790**		**65,790**		**29,058**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**47,927**	**65,790**		**65,790**		**29,058**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**47,927**	**65,790**		**65,790**		**29,058**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**87,246**	**6,611**	**7.6%**	**6,611**	**7.6%**	**11,729**	**14.4%**	**(43.6%)**
National Government	27,975	4,537	16.2%	4,537	16.2%	1,528	6.2%	197.0%
Provincial Government	9,000	249	2.8%	249	2.8%	6	.1%	3,824.7%
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**36,975**	**4,786**	**12.9%**	**4,786**	**12.9%**	**1,534**	**4.4%**	**212.0%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	50,271	1,825	3.6%	1,825	3.6%	10,195	22.1%	(82.1%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**87,246**	**6,611**	**7.6%**	**6,611**	**7.6%**	**11,729**	**14.4%**	**(43.6%)**
Governance and Administration	**2,437**	**255**	**10.4%**	**255**	**10.4%**	**8,326**	**101.1%**	**(96.9%)**
Executive & Council	10	-	-	-	-	-	-	-
Budget & Treasury Office	2,427	255	10.5%	255	10.5%	8,326	101.1%	(96.9%)
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**16,275**	**465**	**2.9%**	**465**	**2.9%**	**204**	**.8%**	**128.7%**
Community & Social Services	1,296	11	.8%	11	.8%	27	1.3%	(60.8%)
Sport And Recreation	11,609	455	3.9%	455	3.9%	176	2.0%	157.8%
Public Safety	3,370	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**20,337**	**16**	**.1%**	**16**	**.1%**	**-**	**-**	**(100.0%)**
Planning and Development	70	-	-	-	-	-	-	-
Road Transport	20,267	16	.1%	16	.1%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**48,197**	**5,875**	**12.2%**	**5,875**	**12.2%**	**3,200**	**10.6%**	**83.6%**
Electricity	14,794	2,219	15.0%	2,219	15.0%	1,927	15.9%	15.2%
Water	11,775	3,542	30.1%	3,542	30.1%	230	5.2%	1,442.2%
Waste Water Management	15,468	47	.3%	47	.3%	1,043	8.0%	(95.5%)
Waste Management	6,160	67	1.1%	67	1.1%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**688,243**	**304,043**	**44.2%**	**304,043**	**44.2%**	**277,178**	**43.2%**	**9.7%**
Property rates, penalties and collection charges	98,463	31,841	32.3%	31,841	32.3%	24,286	26.4%	31.1%
Service charges	362,026	79,962	22.1%	79,962	22.1%	78,396	22.7%	2.0%
Other revenue	**26,529**	**156,175**	**588.7%**	**156,175**	**588.7%**	**143,766**	**508.9%**	**8.6%**
Government - operating	132,185	34,187	25.9%	34,187	25.9%	29,400	25.0%	16.3%
Government - capital	36,975	-	-	-	-	-	-	-
Interest	32,065	1,878	5.9%	1,878	5.9%	1,330	5.7%	41.2%
Dividends	-	-	-	-	-	-	-	-
Payments	**(574,359)**	**(190,902)**	**33.2%**	**(190,902)**	**33.2%**	**(290,060)**	**53.6%**	**(34.2%)**
Suppliers and employees	(556,342)	(190,166)	34.2%	(190,166)	34.2%	(289,333)	55.1%	(34.3%)
Finance charges	(15,135)	-	-	-	-	-	-	-
Transfers and grants	(2,883)	(736)	25.5%	(736)	25.5%	(728)	28.5%	1.1%
Net Cash from/(used) Operating Activities	**113,884**	**113,141**	**99.3%**	**113,141**	**99.3%**	**(12,883)**	**(12.8%)**	**(978.2%)**
Cash Flow from Investing Activities								
Receipts	**200**	**280**	**140.2%**	**280**	**140.2%**	**2,873**	**1,299.4%**	**(90.2%)**
Proceeds on disposal of PPE	200	280	140.2%	280	140.2%	2,873	1,436.6%	(90.2%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(94,344)**	**(4,439)**	**4.7%**	**(4,439)**	**4.7%**	**(11,644)**	**14.5%**	**(61.9%)**
Capital assets	(94,344)	(4,439)	4.7%	(4,439)	4.7%	(11,644)	14.5%	(61.9%)
Net Cash from/(used) Investing Activities	**(94,144)**	**(4,158)**	**4.4%**	**(4,158)**	**4.4%**	**(8,770)**	**11.0%**	**(52.6%)**
Cash Flow from Financing Activities								
Receipts	**619**	**79**	**12.8%**	**79**	**12.8%**	**351**	**58.0%**	**(77.5%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	619	79	12.8%	79	12.8%	351	58.0%	(77.5%)
Payments	**(4,954)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(4,954)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(4,335)**	**79**	**(1.8%)**	**79**	**(1.8%)**	**351**	**(8.1%)**	**(77.5%)**
Net Increase/(Decrease) in cash held	**15,405**	**109,061**	**708.0%**	**109,061**	**708.0%**	**(21,303)**	**(130.5%)**	**(612.0%)**
Cash/cash equivalents at the year begin:	368,486	368,486	100.0%	368,486	100.0%	98,875	32.1%	272.7%
Cash/cash equivalents at the year end:	**383,890**	**477,547**	**124.4%**	**477,547**	**124.4%**	**77,572**	**23.9%**	**515.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5,266	46.9%	1,845	16.4%	907	8.1%	3,219	28.6%	11,238	17.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19,339	72.0%	6,367	23.7%	138	.5%	1,018	3.8%	26,863	40.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7,189	44.5%	2,598	16.1%	786	4.9%	5,596	34.6%	16,169	24.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2,718	45.0%	937	15.5%	241	4.0%	2,138	35.4%	6,033	9.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2,315	42.8%	754	13.9%	226	4.2%	2,115	39.1%	5,410	8.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	31	54.4%	20	35.1%	1	1.7%	5	8.8%	56	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**36,858**	**56.0%**	**12,520**	**19.0%**	**2,300**	**3.5%**	**14,092**	**21.4%**	**65,770**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1,377	65.7%	191	9.1%	14	.7%	514	24.5%	2,096	3.2%	-	-	-	-
Commercial	14,598	67.7%	5,698	26.4%	152	.7%	1,103	5.1%	21,551	32.8%	-	-	-	-
Households	20,883	49.6%	6,631	15.7%	2,134	5.1%	12,474	29.6%	42,122	64.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**36,858**	**56.0%**	**12,520**	**19.0%**	**2,300**	**3.5%**	**14,092**	**21.4%**	**65,770**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20,836	99.2%	105	.5%	-	-	63	.3%	21,004	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**20,836**	**99.2%**	**105**	**.5%**	**-**	**-**	**63**	**.3%**	**21,004**	**100.0%**

Contact Details

Municipal Manager	Mr Joggie Scholtz	022 487 9400
Financial Manager	Mr Mark Bolton	022 487 9400

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WEST COAST (DC1)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**352,621**	**89,860**	**25.5%**	**89,860**	**25.5%**	**90,760**	**25.6%**	**(1.0%)**
Property rates	-	-		-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	620	-	-	-	-	-	-	-
Service charges - water revenue	98,327	20,019	20.4%	20,019	20.4%	21,761	17.8%	(8.0%)
Service charges - sanitation revenue	83	-	-	-	-	-	-	-
Service charges - refuse revenue	60	-	-	-	-	-	-	-
Service charges - other	-	348	-	348	-	296	30.5%	17.7%
Rental of facilities and equipment	2,674	677	25.3%	677	25.3%	667	27.2%	1.5%
Interest earned - external investments	18,030	1,180	6.5%	1,180	6.5%	832	6.0%	41.9%
Interest earned - outstanding debtors	33	11	33.4%	11	33.4%	30	51.5%	(62.7%)
Dividends received	-	-	-	-	-	-	-	-
Fines	1	17	1,176.8%	17	1,176.8%	0	5.4%	4,607.1%
Licences and permits	310	64	20.5%	64	20.5%	46	21.9%	37.6%
Agency services	124,660	23,854	19.1%	23,854	19.1%	30,038	25.9%	(20.6%)
Transfers recognised - operational	92,612	37,610	40.6%	37,610	40.6%	36,162	40.1%	4.0%
Other own revenue	15,211	6,080	40.0%	6,080	40.0%	929	10.4%	554.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**353,845**	**69,586**	**19.7%**	**69,586**	**19.7%**	**62,649**	**17.7%**	**11.1%**
Employee related costs	176,750	37,557	21.2%	37,557	21.2%	34,758	20.7%	8.1%
Remuneration of councillors	6,405	1,488	23.2%	1,488	23.2%	1,456	24.3%	2.2%
Debt impairment	800	-	-	-	-	-	-	-
Depreciation and asset impairment	7,427	-	-	-	-	-	-	-
Finance charges	165	4	2.6%	4	2.6%	655	7.7%	(99.3%)
Bulk purchases	12,262	2,025	16.5%	2,025	16.5%	3,136	28.1%	(35.4%)
Other Materials	57,326	10,365	18.1%	10,365	18.1%	9,061	14.6%	14.4%
Contracted services	20,141	2,690	13.4%	2,690	13.4%	2,140	10.6%	25.7%
Transfers and grants	2,675	569	21.3%	569	21.3%	965	275.7%	(41.0%)
Other expenditure	69,893	14,888	21.3%	14,888	21.3%	10,478	18.5%	42.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(1,224)**	**20,273**		**20,273**		**28,111**		
Transfers recognised - capital	2,558	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1,334**	**20,273**		**20,273**		**28,111**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1,334**	**20,273**		**20,273**		**28,111**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1,334**	**20,273**		**20,273**		**28,111**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1,334**	**20,273**		**20,273**		**28,111**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**3,355**	**194**	**5.8%**	**194**	**5.8%**	**293**	**3.3%**	**(33.7%)**
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	3,355	194	5.8%	194	5.8%	293	3.9%	(33.7%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**3,355**	**194**	**5.8%**	**194**	**5.8%**	**293**	**3.3%**	**(33.7%)**
Governance and Administration	**1,565**	**25**	**1.6%**	**25**	**1.6%**	**7**	**2.1%**	**249.1%**
Executive & Council	16	-	-	-	-	-	-	-
Budget & Treasury Office	1,549	11	.7%	11	.7%	7	3.9%	51.7%
Corporate Services	-	14	-	14	-	-	-	(100.0%)
Community and Public Safety	**1,790**	**169**	**9.4%**	**169**	**9.4%**	**146**	**3.5%**	**15.5%**
Community & Social Services	36	2	5.5%	2	5.5%	-	-	(100.0%)
Sport And Recreation	65	12	18.1%	12	18.1%	2	1.6%	397.8%
Public Safety	798	155	19.5%	155	19.5%	144	4.7%	7.9%
Housing	-	-	-	-	-	-	-	-
Health	891	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**140**	**3.1%**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	140	3.1%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**354,379**	**369,604**	**104.3%**	**369,604**	**104.3%**	**117,047**	**32.9%**	**215.8%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	100,637	20,368	20.2%	20,368	20.2%	22,057	17.9%	(7.7%)
Other revenue	**140,542**	**310,435**	**220.9%**	**310,435**	**220.9%**	**57,967**	**45.5%**	**435.5%**
Government - operating	92,612	37,610	40.6%	37,610	40.6%	36,162	40.1%	4.0%
Government - capital	2,558	-	-	-	-	-	-	-
Interest	18,030	1,191	6.6%	1,191	6.6%	861	6.2%	38.3%
Dividends	-	-	-	-	-	-	-	-
Payments	**(344,070)**	**(348,317)**	**101.2%**	**(348,317)**	**101.2%**	**(294,101)**	**88.3%**	**18.4%**
Suppliers and employees	(341,230)	(347,745)	101.9%	(347,745)	101.9%	(292,481)	91.3%	18.9%
Finance charges	(165)	(3)	1.7%	(3)	1.7%	(655)	5.3%	(99.6%)
Transfers and grants	(2,675)	(569)	21.3%	(569)	21.3%	(965)	275.7%	(41.0%)
Net Cash from/(used) Operating Activities	**10,309**	**21,287**	**206.5%**	**21,287**	**206.5%**	**(177,054)**	**(774.2%)**	**(112.0%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(3,355)**	**(194)**	**5.8%**	**(194)**	**5.8%**	**(293)**	**3.3%**	**(33.7%)**
Capital assets	(3,355)	(194)	5.8%	(194)	5.8%	(293)	3.3%	(33.7%)
Net Cash from/(used) Investing Activities	**(3,355)**	**(194)**	**5.8%**	**(194)**	**5.8%**	**(293)**	**3.3%**	**(33.7%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**(1,915)**	**20.6%**	**(100.0%)**
Repayment of borrowing	-	-	-	-	-	(1,915)	20.6%	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**(1,915)**	**20.6%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**6,954**	**21,093**	**303.3%**	**21,093**	**303.3%**	**(179,262)**	**(3,891.5%)**	**(111.8%)**
Cash/cash equivalents at the year begin:	252,467	269,808	106.9%	269,808	106.9%	234,434	103.3%	15.1%
Cash/cash equivalents at the year end:	**259,421**	**290,901**	**112.1%**	**290,901**	**112.1%**	**55,172**	**23.8%**	**427.3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8,806	98.9%	35	.4%	46	.5%	13	.1%	8,900	92.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	135	84.7%	13	7.9%	8	4.9%	4	2.4%	159	1.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11	91.6%	1	7.6%	0	.8%	-	-	12	.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7	97.7%	0	1.2%	0	1.1%	-	-	7	.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	211	84.5%	26	10.5%	11	4.3%	2	.7%	249	2.6%	-	-	-	-
Interest on Arrear Debtor Accounts	2	15.9%	1	11.9%	2	13.1%	7	59.1%	12	.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	80	25.9%	18	5.8%	19	6.0%	194	62.3%	310	3.2%	-	-	-	-
Total By Income Source	**9,252**	**95.9%**	**94**	**1.0%**	**85**	**.9%**	**219**	**2.3%**	**9,651**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	7,514	100.0%	0	-	-	-	-	-	7,514	77.9%	-	-	-	-
Commercial	441	85.3%	22	4.2%	44	8.5%	10	2.0%	516	5.4%	-	-	-	-
Households	1,156	79.0%	68	4.6%	42	2.9%	197	13.5%	1,463	15.2%	-	-	-	-
Other	142	90.1%	5	3.0%	-	-	11	7.0%	157	1.6%	-	-	-	-
Total By Customer Group	**9,252**	**95.9%**	**94**	**1.0%**	**85**	**.9%**	**219**	**2.3%**	**9,651**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	163	98.6%	-	-	-	-	2	1.4%	165	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**163**	**98.6%**	**-**	**-**	**-**	**-**	**2**	**1.4%**	**165**	**100.0%**

Contact Details

Municipal Manager	Mr D Joubert	022 433 8410
Financial Manager	Dr Johan Tesselaar	022 433 8404

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WITZENBERG (WC022)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**582,548**	**136,402**	**23.4%**	**136,402**	**23.4%**	**151,385**	**29.5%**	**(9.9%)**
Property rates	70,002	42,018	60.0%	42,018	60.0%	36,022	54.3%	16.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	235,714	54,122	23.0%	54,122	23.0%	56,606	25.8%	(4.4%)
Service charges - water revenue	41,882	(1,247)	(3.0%)	(1,247)	(3.0%)	9,058	22.0%	(113.8%)
Service charges - sanitation revenue	17,387	(672)	(3.9%)	(672)	(3.9%)	7,832	37.4%	(108.6%)
Service charges - refuse revenue	21,424	(1,689)	(7.9%)	(1,689)	(7.9%)	5,898	27.2%	(128.6%)
Service charges - other	-	-	-	-	-	235	-	(100.0%)
Rental of facilities and equipment	10,198	1,119	11.0%	1,119	11.0%	1,046	10.8%	7.0%
Interest earned - external investments	8,202	1,615	19.7%	1,615	19.7%	1,076	23.5%	50.1%
Interest earned - outstanding debtors	5,651	2,130	37.7%	2,130	37.7%	2,695	31.5%	(21.0%)
Dividends received	4	-	-	-	-	-	-	-
Fines	18,904	561	3.0%	561	3.0%	38	.3%	1,381.2%
Licences and permits	3,655	983	26.9%	983	26.9%	50	32.3%	1,874.8%
Agency services	4,878	-	-	-	-	-	-	-
Transfers recognised - operational	135,381	35,821	26.5%	35,821	26.5%	29,720	30.4%	20.5%
Other own revenue	9,267	1,640	17.7%	1,640	17.7%	1,111	30.5%	47.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**584,583**	**102,892**	**17.6%**	**102,892**	**17.6%**	**98,468**	**18.0%**	**4.5%**
Employee related costs	179,864	43,261	24.1%	43,261	24.1%	39,073	23.9%	10.7%
Remuneration of councillors	10,709	2,274	21.2%	2,274	21.2%	2,063	20.5%	10.2%
Debt impairment	22,203	(1,125)	(5.1%)	(1,125)	(5.1%)	-	-	(100.0%)
Depreciation and asset impairment	43,032	2	-	2	-	7	-	(75.6%)
Finance charges	3,671	121	3.3%	121	3.3%	231	6.2%	(47.7%)
Bulk purchases	197,541	41,959	21.2%	41,959	21.2%	39,717	21.7%	5.6%
Other Materials	21,062	2,782	13.2%	2,782	13.2%	2,953	15.9%	(5.8%)
Contracted services	48,085	6,743	14.0%	6,743	14.0%	3,096	8.0%	117.8%
Transfers and grants	14,407	477	3.3%	477	3.3%	273	1.7%	74.8%
Other expenditure	44,008	6,399	14.5%	6,399	14.5%	11,055	26.7%	(42.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(2,035)**	**33,510**		**33,510**		**52,917**		
Transfers recognised - capital	31,535	-	-	-	-	396	.6%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**29,500**	**33,510**		**33,510**		**53,313**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**29,500**	**33,510**		**33,510**		**53,313**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**29,500**	**33,510**		**33,510**		**53,313**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**29,500**	**33,510**		**33,510**		**53,313**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**81,321**	**13,784**	**16.9%**	**13,784**	**16.9%**	**6,289**	**7.6%**	**119.2%**
National Government	31,330	7,049	22.5%	7,049	22.5%	5,072	16.2%	39.0%
Provincial Government	21,608	2,000	9.3%	2,000	9.3%	248	.9%	707.3%
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**52,938**	**9,049**	**17.1%**	**9,049**	**17.1%**	**5,320**	**9.0%**	**70.1%**
Borrowing	1,550	-	-	-	-	-	-	-
Internally generated funds	26,833	4,735	17.6%	4,735	17.6%	969	4.6%	388.5%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**81,321**	**13,784**	**16.9%**	**13,784**	**16.9%**	**6,289**	**7.6%**	**119.2%**
Governance and Administration	**1,340**	**74**	**5.5%**	**74**	**5.5%**	**13**	**.5%**	**486.2%**
Executive & Council	250	15	5.9%	15	5.9%	5	1.6%	207.7%
Budget & Treasury Office	1,090	30	2.8%	30	2.8%	4	.2%	739.1%
Corporate Services	-	29	-	29	-	4	-	582.9%
Community and Public Safety	**3,402**	**250**	**7.3%**	**250**	**7.3%**	**175**	**5.0%**	**42.7%**
Community & Social Services	1,000	0	-	0	-	68	12.7%	(99.8%)
Sport And Recreation	2,402	23	1.0%	23	1.0%	103	4.5%	(77.5%)
Public Safety	-	227	-	227	-	4	.9%	4,963.2%
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**29,788**	**7,464**	**25.1%**	**7,464**	**25.1%**	**2,083**	**12.2%**	**258.4%**
Planning and Development	20	-	-	-	-	-	-	-
Road Transport	28,268	7,464	26.4%	7,464	26.4%	2,083	12.2%	258.4%
Environmental Protection	1,500	-	-	-	-	-	-	-
Trading Services	**46,791**	**5,996**	**12.8%**	**5,996**	**12.8%**	**4,019**	**6.7%**	**49.2%**
Electricity	11,654	1,492	12.8%	1,492	12.8%	484	14.5%	208.4%
Water	14,746	1,474	10.0%	1,474	10.0%	3,299	10.4%	(55.3%)
Waste Water Management	19,219	2,889	15.0%	2,889	15.0%	144	.6%	1,908.1%
Waste Management	1,171	141	12.0%	141	12.0%	93	2.8%	52.1%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**592,824**	**171,675**	**29.0%**	**171,675**	**29.0%**	**195,987**	**36.0%**	**(12.4%)**
Property rates, penalties and collection charges	70,002	18,877	27.0%	18,877	27.0%	13,688	22.2%	37.9%
Service charges	334,012	88,421	26.5%	88,421	26.5%	88,082	30.2%	.4%
Other revenue	**21,058**	**4,138**	**19.6%**	**4,138**	**19.6%**	**50,835**	**294.8%**	**(91.9%)**
Government - operating	118,738	41,624	35.1%	41,624	35.1%	29,693	30.3%	40.2%
Government - capital	40,838	17,000	41.6%	17,000	41.6%	12,613	19.9%	34.8%
Interest	8,176	1,615	19.8%	1,615	19.8%	1,076	8.2%	50.1%
Dividends	-	-	-	-	-	-	-	-
Payments	**(568,784)**	**(135,983)**	**23.9%**	**(135,983)**	**23.9%**	**(176,039)**	**47.4%**	**(22.8%)**
Suppliers and employees	(550,706)	(135,507)	24.6%	(135,507)	24.6%	(175,558)	47.4%	(22.8%)
Finance charges	(3,671)	-	-	-	-	(231)	24.6%	(100.0%)
Transfers and grants	(14,407)	(476)	3.3%	(476)	3.3%	(250)	42.5%	90.7%
Net Cash from/(used) Operating Activities	**24,039**	**35,693**	**148.5%**	**35,693**	**148.5%**	**19,949**	**11.5%**	**78.9%**
Cash Flow from Investing Activities								
Receipts	**-**	**(100,000)**	**-**	**(100,000)**	**-**	**(56,011)**	**-**	**78.5%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(100,000)	-	(100,000)	-	(56,011)	-	78.5%
Payments	**(69,005)**	**(14,626)**	**21.2%**	**(14,626)**	**21.2%**	**(4,887)**	**5.9%**	**199.2%**
Capital assets	(69,005)	(14,626)	21.2%	(14,626)	21.2%	(4,887)	5.9%	199.2%
Net Cash from/(used) Investing Activities	**(69,005)**	**(114,626)**	**166.1%**	**(114,626)**	**166.1%**	**(60,898)**	**73.2%**	**88.2%**
Cash Flow from Financing Activities								
Receipts	**-**	**194**	**-**	**194**	**-**	**(17)**	**(.5%)**	**(1,219.8%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	194	-	194	-	(17)	-	(1,219.8%)
Payments	**(860)**	**(1,146)**	**133.2%**	**(1,146)**	**133.2%**	**(915)**	**-**	**25.2%**
Repayment of borrowing	(860)	(1,146)	133.2%	(1,146)	133.2%	(915)	-	25.2%
Net Cash from/(used) Financing Activities	**(860)**	**(951)**	**110.6%**	**(951)**	**110.6%**	**(932)**	**(26.6%)**	**2.1%**
Net Increase/(Decrease) in cash held	**(45,825)**	**(79,884)**	**174.3%**	**(79,884)**	**174.3%**	**(41,882)**	**(44.8%)**	**90.7%**
Cash/cash equivalents at the year begin:	127,060	97,502	76.7%	97,502	76.7%	76,375	-	27.7%
Cash/cash equivalents at the year end:	**81,234**	**17,618**	**21.7%**	**17,618**	**21.7%**	**34,493**	**36.9%**	**(48.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8,386	17.8%	1,424	3.0%	1,097	2.3%	36,132	76.8%	47,039	26.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15,397	73.3%	917	4.4%	675	3.2%	4,010	19.1%	20,999	11.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	22,895	60.9%	396	1.1%	339	.9%	13,971	37.2%	37,601	21.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5,138	21.3%	737	3.0%	639	2.6%	17,655	73.0%	24,169	13.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5,817	22.4%	734	2.8%	845	3.2%	18,625	71.6%	26,020	14.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	168	20.0%	16	1.9%	16	1.9%	640	76.2%	839	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	1,578	6.7%	94	.4%	107	.5%	21,616	92.4%	23,395	13.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4,848)	135.4%	39	(1.1%)	53	(1.5%)	1,174	(32.8%)	(3,581)	(2.0%)	-	-	-	-
Total By Income Source	**54,532**	**30.9%**	**4,357**	**2.5%**	**3,769**	**2.1%**	**113,822**	**64.5%**	**176,481**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	10,823	61.8%	780	4.5%	652	3.7%	5,256	30.0%	17,511	9.9%	-	-	-	-
Commercial	17,824	67.4%	538	2.0%	466	1.8%	7,624	28.8%	26,452	15.0%	-	-	-	-
Households	22,711	19.1%	2,759	2.3%	2,376	2.0%	90,788	76.5%	118,634	67.2%	-	-	-	-
Other	3,174	22.9%	281	2.0%	275	2.0%	10,155	73.1%	13,884	7.9%	-	-	-	-
Total By Customer Group	**54,532**	**30.9%**	**4,357**	**2.5%**	**3,769**	**2.1%**	**113,822**	**64.5%**	**176,481**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1,102	92.0%	96	8.0%	-	-	-	-	1,197	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1,102**	**92.0%**	**96**	**8.0%**	**-**	**-**	**-**	**-**	**1,197**	**100.0%**

Contact Details

Municipal Manager	Mr David Nasson	023 316 1877
Financial Manager	Mr Cobus Kritzinger	023 316 1854

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: DRAKENSTEIN (WC023)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**2,249,326**	**908,322**	**40.4%**	**908,322**	**40.4%**	**852,129**	**40.4%**	**6.6%**
Property rates	305,831	280,049	91.6%	280,049	91.6%	245,980	99.2%	13.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1,066,321	278,909	26.2%	278,909	26.2%	284,154	27.3%	(1.8%)
Service charges - water revenue	246,100	54,033	22.0%	54,033	22.0%	60,352	29.2%	(10.5%)
Service charges - sanitation revenue	108,044	108,662	100.6%	108,662	100.6%	103,067	95.4%	5.4%
Service charges - refuse revenue	111,452	126,339	113.4%	126,339	113.4%	118,834	98.3%	6.3%
Service charges - other	-	4	-	4	-	4	7.7%	12.8%
Rental of facilities and equipment	3,726	3,303	88.6%	3,303	88.6%	7,678	27.7%	(57.0%)
Interest earned - external investments	22,000	3,962	18.0%	3,962	18.0%	5,278	24.7%	(24.9%)
Interest earned - outstanding debtors	15,978	2,829	17.7%	2,829	17.7%	4,031	30.5%	(29.8%)
Dividends received	-	-	-	-	-	-	-	-
Fines	69,847	95	.1%	95	.1%	45	.1%	111.2%
Licences and permits	4,640	910	19.6%	910	19.6%	3,902	23.0%	(76.7%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	265,112	41,233	15.6%	41,233	15.6%	13,829	6.3%	198.2%
Other own revenue	30,024	7,992	26.6%	7,992	26.6%	4,975	21.2%	60.7%
Gains on disposal of PPE	250	-	-	-	-	-	-	-
Operating Expenditure	**2,334,693**	**433,654**	**18.6%**	**433,654**	**18.6%**	**386,323**	**17.7%**	**12.3%**
Employee related costs	625,426	146,923	23.5%	146,923	23.5%	113,722	20.9%	29.2%
Remuneration of councillors	31,229	6,934	22.2%	6,934	22.2%	6,650	22.9%	4.3%
Debt impairment	100,409	3,571	3.6%	3,571	3.6%	7,229	9.3%	(50.6%)
Depreciation and asset impairment	201,673	7,142	3.5%	7,142	3.5%	-	-	(100.0%)
Finance charges	144,574	37,182	25.7%	37,182	25.7%	29,858	25.0%	24.5%
Bulk purchases	712,440	164,053	23.0%	164,053	23.0%	151,482	22.4%	8.3%
Other Materials	51,193	6,729	13.1%	6,729	13.1%	4,759	-	41.4%
Contracted services	293,277	24,023	8.2%	24,023	8.2%	22,122	14.3%	8.6%
Transfers and grants	20,563	11,345	55.2%	11,345	55.2%	1,219	17.7%	830.4%
Other expenditure	151,907	25,754	17.0%	25,754	17.0%	49,284	12.8%	(47.7%)
Loss on disposal of PPE	2,000	-	-	-	-	-	-	-
Surplus/(Deficit)	**(85,367)**	**474,667**		**474,667**		**465,805**		
Transfers recognised - capital	84,933	3,738	4.4%	3,738	4.4%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(434)**	**478,405**		**478,405**		**465,805**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(434)**	**478,405**		**478,405**		**465,805**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(434)**	**478,405**		**478,405**		**465,805**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(434)**	**478,405**		**478,405**		**465,805**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**454,040**	**105,351**	**23.2%**	**105,351**	**23.2%**	**66,815**	**10.6%**	**57.7%**
National Government	34,976	744	2.1%	744	2.1%	11,571	34.1%	(93.6%)
Provincial Government	39,531	31,362	79.3%	31,362	79.3%	15,223	30.2%	106.0%
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**74,507**	**32,106**	**43.1%**	**32,106**	**43.1%**	**26,794**	**31.8%**	**19.8%**
Borrowing	331,835	69,864	21.1%	69,864	21.1%	26,703	5.2%	161.6%
Internally generated funds	47,699	3,381	7.1%	3,381	7.1%	13,318	33.3%	(74.6%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**454,040**	**105,351**	**23.2%**	**105,351**	**23.2%**	**66,815**	**10.6%**	**57.7%**
Governance and Administration	**33,888**	**5,478**	**16.2%**	**5,478**	**16.2%**	**11,973**	**31.2%**	**(54.2%)**
Executive & Council	-	20	-	20	-	92	.6%	(78.3%)
Budget & Treasury Office	33,888	41	.1%	41	.1%	119	.5%	(65.8%)
Corporate Services	-	5,417	-	5,417	-	11,761	-	(53.9%)
Community and Public Safety	**73,826**	**6,516**	**8.8%**	**6,516**	**8.8%**	**5,531**	**10.4%**	**17.8%**
Community & Social Services	8,936	10	.1%	10	.1%	4,123	106.2%	(99.8%)
Sport And Recreation	44,501	662	1.5%	662	1.5%	1,408	5.2%	(53.0%)
Public Safety	3,590	166	4.6%	166	4.6%	-	-	(100.0%)
Housing	16,800	5,677	33.8%	5,677	33.8%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**61,958**	**20,804**	**33.6%**	**20,804**	**33.6%**	**15,693**	**22.2%**	**32.6%**
Planning and Development	-	-	-	-	-	22	8.7%	(100.0%)
Road Transport	61,958	20,804	33.6%	20,804	33.6%	15,672	22.4%	32.7%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**284,368**	**72,554**	**25.5%**	**72,554**	**25.5%**	**33,618**	**7.1%**	**115.8%**
Electricity	129,470	45,455	35.1%	45,455	35.1%	4,117	4.2%	1,004.2%
Water	105,282	25,699	24.4%	25,699	24.4%	3,054	2.6%	741.6%
Waste Water Management	46,616	781	1.7%	781	1.7%	25,375	9.9%	(96.9%)
Waste Management	3,000	619	20.6%	619	20.6%	1,072	-	(42.3%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**2,235,952**	**504,856**	**22.6%**	**504,856**	**22.6%**	**474,671**	**22.7%**	**6.4%**
Property rates, penalties and collection charges	299,102	73,731	24.7%	73,731	24.7%	31,544	13.7%	133.7%
Service charges	1,498,216	322,693	21.5%	322,693	21.5%	347,637	24.3%	(7.2%)
Other revenue	**50,963**	**10,011**	**19.6%**	**10,011**	**19.6%**	**16,600**	**21.0%**	**(39.7%)**
Government - operating	265,112	82,130	31.0%	82,130	31.0%	61,381	28.0%	33.8%
Government - capital	84,933	10,488	12.3%	10,488	12.3%	8,200	8.7%	27.9%
Interest	37,626	5,803	15.4%	5,803	15.4%	9,309	27.3%	(37.7%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(1,960,972)**	**(434,047)**	**22.1%**	**(434,047)**	**22.1%**	**(414,561)**	**22.5%**	**4.7%**
Suppliers and employees	(1,795,835)	(422,702)	23.5%	(422,702)	23.5%	(414,250)	24.2%	2.0%
Finance charges	(144,574)	-	-	-	-	-	-	-
Transfers and grants	(20,563)	(11,345)	55.2%	(11,345)	55.2%	(311)	4.5%	3,547.1%
Net Cash from/(used) Operating Activities	**274,980**	**70,810**	**25.8%**	**70,810**	**25.8%**	**60,110**	**24.3%**	**17.8%**
Cash Flow from Investing Activities								
Receipts	**250**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	250	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(408,636)**	**(99,009)**	**24.2%**	**(99,009)**	**24.2%**	**(66,815)**	**10.9%**	**48.2%**
Capital assets	(408,636)	(99,009)	24.2%	(99,009)	24.2%	(66,815)	10.9%	48.2%
Net Cash from/(used) Investing Activities	**(408,386)**	**(99,009)**	**24.2%**	**(99,009)**	**24.2%**	**(66,815)**	**10.9%**	**48.2%**
Cash Flow from Financing Activities								
Receipts	**265,561**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	265,561	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(179,726)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(179,726)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**85,835**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(47,572)**	**(28,199)**	**59.3%**	**(28,199)**	**59.3%**	**(6,704)**	**(44.8%)**	**320.6%**
Cash/cash equivalents at the year begin:	243,372	230,831	94.8%	230,831	94.8%	286,460	72.7%	(19.4%)
Cash/cash equivalents at the year end:	**195,801**	**202,632**	**103.5%**	**202,632**	**103.5%**	**279,755**	**68.4%**	**(27.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	30,729	27.1%	10,927	9.6%	6,570	5.8%	65,190	57.5%	113,416	27.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	83,667	74.0%	9,122	8.1%	2,243	2.0%	17,969	15.9%	113,001	27.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	52,032	70.2%	3,334	4.5%	1,551	2.1%	17,198	23.2%	74,115	18.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11,897	36.6%	1,905	5.9%	1,245	3.8%	17,463	53.7%	32,510	8.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11,796	26.0%	2,720	6.0%	1,922	4.2%	28,888	63.7%	45,325	11.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	701	7.9%	639	7.2%	457	5.2%	7,039	79.7%	8,836	2.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2,582	13.4%	1,223	6.4%	274	1.4%	15,120	78.8%	19,199	4.7%	-	-	-	-
Total By Income Source	**193,403**	**47.6%**	**29,871**	**7.4%**	**14,261**	**3.5%**	**168,867**	**41.6%**	**406,402**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	27,454	77.5%	4,659	13.1%	673	1.9%	2,660	7.5%	35,445	8.7%	-	-	-	-
Commercial	80,850	84.7%	3,475	3.6%	1,011	1.1%	10,164	10.6%	95,500	23.5%	-	-	-	-
Households	66,160	27.7%	19,639	8.2%	12,219	5.1%	141,009	59.0%	239,026	58.8%	-	-	-	-
Other	18,940	52.0%	2,097	5.8%	359	1.0%	15,034	41.3%	36,430	9.0%	-	-	-	-
Total By Customer Group	**193,403**	**47.6%**	**29,871**	**7.4%**	**14,261**	**3.5%**	**168,867**	**41.6%**	**406,402**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Dr Johan Leibbrandt	021 807 4615
Financial Manager	Mr Jacques Carstens	021 807 4624

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: STELLENBOSCH (WC024)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**1,629,546**	**454,735**	**27.9%**	**454,735**	**27.9%**	**432,394**	**30.3%**	**5.2%**
Property rates	329,307	135,549	41.2%	135,549	41.2%	132,891	42.5%	2.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	548,984	146,431	26.7%	146,431	26.7%	117,543	23.7%	24.6%
Service charges - water revenue	225,542	48,591	21.5%	48,591	21.5%	45,676	31.9%	6.4%
Service charges - sanitation revenue	107,078	25,198	23.5%	25,198	23.5%	39,067	44.1%	(35.5%)
Service charges - refuse revenue	56,168	19,494	34.7%	19,494	34.7%	27,257	58.8%	(28.5%)
Service charges - other	-	-	-	-	-	2,055	-	(100.0%)
Rental of facilities and equipment	17,766	2,793	15.7%	2,793	15.7%	2,538	14.1%	10.0%
Interest earned - external investments	45,501	7,769	17.1%	7,769	17.1%	9,681	25.5%	(19.8%)
Interest earned - outstanding debtors	10,576	2,232	21.1%	2,232	21.1%	1,912	24.9%	16.7%
Dividends received	-	-	-	-	-	-	-	-
Fines	102,132	2,216	2.2%	2,216	2.2%	2,852	2.9%	(22.3%)
Licences and permits	5,092	65	1.3%	65	1.3%	-	-	(100.0%)
Agency services	2,690	-	-	-	-	1	-	(100.0%)
Transfers recognised - operational	144,700	58,792	40.6%	58,792	40.6%	48,612	37.9%	20.9%
Other own revenue	34,009	5,605	16.5%	5,605	16.5%	2,308	6.1%	142.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**1,716,330**	**250,795**	**14.6%**	**250,795**	**14.6%**	**237,525**	**16.0%**	**5.6%**
Employee related costs	566,808	112,402	19.8%	112,402	19.8%	108,594	22.4%	3.5%
Remuneration of councillors	18,693	4,160	22.3%	4,160	22.3%	4,011	23.2%	3.7%
Debt impairment	90,629	135	.1%	135	.1%	1	-	12,306.6%
Depreciation and asset impairment	198,819	1	-	1	-	87	.1%	(98.3%)
Finance charges	26,477	-	-	-	-	213	.7%	(100.0%)
Bulk purchases	383,282	87,963	22.9%	87,963	22.9%	80,310	23.2%	9.5%
Other Materials	31,909	3,881	12.2%	3,881	12.2%	3,667	-	5.8%
Contracted services	220,297	11,783	5.3%	11,783	5.3%	10,829	5.7%	8.8%
Transfers and grants	9,102	7,965	87.5%	7,965	87.5%	6,261	100.2%	27.2%
Other expenditure	170,316	22,506	13.2%	22,506	13.2%	23,541	13.3%	(4.4%)
Loss on disposal of PPE	-	-	-	-	-	12	-	(100.0%)
Surplus/(Deficit)	**(86,784)**	**203,939**		**203,939**		**194,870**		
Transfers recognised - capital	91,804	16,003	17.4%	16,003	17.4%	17,451	29.0%	(8.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**5,020**	**219,942**		**219,942**		**212,321**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**5,020**	**219,942**		**219,942**		**212,321**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**5,020**	**219,942**		**219,942**		**212,321**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**5,020**	**219,942**		**219,942**		**212,321**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**528,041**	**13,179**	**2.5%**	**13,179**	**2.5%**	**14,474**	**3.5%**	**(9.0%)**
National Government	40,107	-	-	-	-	2,208	4.6%	(100.0%)
Provincial Government	51,697	731	1.4%	731	1.4%	988	7.9%	(26.0%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**91,804**	**731**	**.8%**	**731**	**.8%**	**3,196**	**5.3%**	**(77.1%)**
Borrowing	160,000	-	-	-	-	-	-	-
Internally generated funds	276,237	12,447	4.5%	12,447	4.5%	11,278	5.7%	10.4%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**528,041**	**13,179**	**2.5%**	**13,179**	**2.5%**	**14,474**	**3.5%**	**(9.0%)**
Governance and Administration	**21,165**	**74**	**.3%**	**74**	**.3%**	**429**	**1.6%**	**(82.8%)**
Executive & Council	2,915	-	-	-	-	-	-	-
Budget & Treasury Office	18,250	74	.4%	74	.4%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	429	1.8%	(100.0%)
Community and Public Safety	**113,981**	**1,082**	**.9%**	**1,082**	**.9%**	**1,232**	**2.3%**	**(12.2%)**
Community & Social Services	6,134	11	.2%	11	.2%	28	.3%	(60.6%)
Sport And Recreation	7,925	68	.9%	68	.9%	20	.8%	238.9%
Public Safety	17,650	153	.9%	153	.9%	197	2.5%	(22.4%)
Housing	82,272	851	1.0%	851	1.0%	988	2.8%	(13.9%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**89,055**	**4,935**	**5.5%**	**4,935**	**5.5%**	**4,122**	**7.1%**	**19.7%**
Planning and Development	18,780	-	-	-	-	-	-	-
Road Transport	68,025	4,935	7.3%	4,935	7.3%	4,122	8.1%	19.7%
Environmental Protection	2,250	-	-	-	-	-	-	-
Trading Services	**303,820**	**7,088**	**2.3%**	**7,088**	**2.3%**	**8,690**	**3.1%**	**(18.4%)**
Electricity	84,900	410	.5%	410	.5%	1,229	2.5%	(66.7%)
Water	66,850	5,646	8.4%	5,646	8.4%	-	-	(100.0%)
Waste Water Management	140,585	39	-	39	-	7,461	5.3%	(99.5%)
Waste Management	11,485	993	8.6%	993	8.6%	-	-	(100.0%)
Other	**20**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**1,588,731**	**439,115**	**27.6%**	**439,115**	**27.6%**	**451,032**	**32.9%**	**(2.6%)**
Property rates, penalties and collection charges	316,135	116,195	36.8%	116,195	36.8%	171,430	57.1%	(32.2%)
Service charges	900,261	215,885	24.0%	215,885	24.0%	189,750	25.7%	13.8%
Other revenue	**80,177**	**22,627**	**28.2%**	**22,627**	**28.2%**	**18,072**	**18.5%**	**25.2%**
Government - operating	144,700	58,792	40.6%	58,792	40.6%	55,000	42.9%	6.9%
Government - capital	91,804	16,003	17.4%	16,003	17.4%	5,000	8.3%	220.1%
Interest	55,654	9,613	17.3%	9,613	17.3%	11,110	24.5%	(13.5%)
Dividends	-	-	-	-	-	671	-	(100.0%)
Payments	**(1,256,567)**	**(250,424)**	**19.9%**	**(250,424)**	**19.9%**	**(265,525)**	**22.5%**	**(5.7%)**
Suppliers and employees	(1,220,988)	(242,459)	19.9%	(242,459)	19.9%	(250,805)	21.9%	(3.3%)
Finance charges	(26,477)	-	-	-	-	(20)	.1%	(100.0%)
Transfers and grants	(9,102)	(7,965)	87.5%	(7,965)	87.5%	(14,700)	235.2%	(45.8%)
Net Cash from/(used) Operating Activities	**332,164**	**188,691**	**56.8%**	**188,691**	**56.8%**	**185,507**	**96.9%**	**1.7%**
Cash Flow from Investing Activities								
Receipts	**-**	**(105,916)**	**-**	**(105,916)**	**-**	**(181,449)**	**(5,184.3%)**	**(41.6%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(105,916)	-	(105,916)	-	(181,449)	-	(41.6%)
Payments	**(528,041)**	**(13,179)**	**2.5%**	**(13,179)**	**2.5%**	**(14,597)**	**3.5%**	**(9.7%)**
Capital assets	(528,041)	(13,179)	2.5%	(13,179)	2.5%	(14,597)	3.5%	(9.7%)
Net Cash from/(used) Investing Activities	**(528,041)**	**(119,094)**	**22.6%**	**(119,094)**	**22.6%**	**(196,046)**	**47.3%**	**(39.3%)**
Cash Flow from Financing Activities								
Receipts	**160,000**	**-**	**-**	**-**	**-**	**1,358**	**.8%**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	160,000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	1,358	-	(100.0%)
Payments	**(15,391)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(15,391)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**144,609**	**-**	**-**	**-**	**-**	**1,358**	**.9%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(51,267)**	**69,596**	**(135.8%)**	**69,596**	**(135.8%)**	**(9,181)**	**11.8%**	**(858.0%)**
Cash/cash equivalents at the year begin:	475,000	528,766	111.3%	528,766	111.3%	621,655	125.0%	(14.9%)
Cash/cash equivalents at the year end:	**423,733**	**598,363**	**141.2%**	**598,363**	**141.2%**	**612,474**	**146.0%**	**(2.3%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	18,446	22.6%	2,797	3.4%	3,185	3.9%	57,250	70.1%	81,679	31.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	37,734	86.0%	343	.8%	223	.5%	5,561	12.7%	43,861	16.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13,756	22.1%	29,019	46.6%	507	.8%	19,010	30.5%	62,293	23.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5,845	22.4%	5,036	19.3%	350	1.3%	14,848	56.9%	26,079	10.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3,037	12.0%	5,196	20.5%	399	1.6%	16,733	66.0%	25,365	9.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	838	7.7%	295	2.7%	243	2.2%	9,504	87.3%	10,880	4.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	683	6.8%	78	.8%	108	1.1%	9,184	91.4%	10,054	3.9%	-	-	-	-
Total By Income Source	**80,339**	**30.9%**	**42,765**	**16.4%**	**5,017**	**1.9%**	**132,090**	**50.8%**	**260,211**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3,645	43.2%	3,348	39.7%	78	.9%	1,366	16.2%	8,438	3.2%	-	-	-	-
Commercial	12,885	44.6%	4,668	16.2%	116	.4%	11,233	38.9%	28,902	11.1%	-	-	-	-
Households	43,982	24.4%	27,886	15.5%	3,687	2.0%	104,613	58.1%	180,168	69.2%	-	-	-	-
Other	19,827	46.4%	6,863	16.1%	1,136	2.7%	14,877	34.8%	42,703	16.4%	-	-	-	-
Total By Customer Group	**80,339**	**30.9%**	**42,765**	**16.4%**	**5,017**	**1.9%**	**132,090**	**50.8%**	**260,211**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	6,177	100.0%	-	-	-	-	-	-	6,177	9.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	58,887	100.0%	-	-	-	-	-	-	58,887	90.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**65,064**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**65,064**	**100.0%**

Contact Details

Municipal Manager	Ms Geraldine Mettler	021 808 8025
Financial Manager	Mr Marius Wust	021 808 8528

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BREEDE VALLEY (WC025)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**994,129**	**237,152**	**23.9%**	**237,152**	**23.9%**	**248,223**	**26.2%**	**(4.5%)**
Property rates	145,753	56,380	38.7%	56,380	38.7%	74,708	54.2%	(24.5%)
Property rates - penalties and collection charges	-	439	-	439	-	320	-	37.2%
Service charges - electricity revenue	395,845	78,039	19.7%	78,039	19.7%	72,239	18.0%	8.0%
Service charges - water revenue	77,097	8,772	11.4%	8,772	11.4%	7,702	11.8%	13.9%
Service charges - sanitation revenue	67,984	18,173	26.7%	18,173	26.7%	19,870	33.2%	(8.5%)
Service charges - refuse revenue	37,962	11,206	29.5%	11,206	29.5%	14,430	35.2%	(22.3%)
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	8,842	2,227	25.2%	2,227	25.2%	1,964	13.5%	13.4%
Interest earned - external investments	13,074	2,518	19.3%	2,518	19.3%	4,922	46.4%	(48.8%)
Interest earned - outstanding debtors	3,181	1,084	34.1%	1,084	34.1%	266	8.8%	307.8%
Dividends received	-	-	-	-	-	-	-	-
Fines	75,258	3,691	4.9%	3,691	4.9%	4,957	7.4%	(25.5%)
Licences and permits	3,424	644	18.8%	644	18.8%	798	25.2%	(19.3%)
Agency services	7,793	1,749	22.4%	1,749	22.4%	1,196	16.2%	46.3%
Transfers recognised - operational	146,455	49,843	34.0%	49,843	34.0%	43,483	29.3%	14.6%
Other own revenue	10,271	2,387	23.2%	2,387	23.2%	1,369	19.8%	74.4%
Gains on disposal of PPE	1,190	-	-	-	-	-	-	-
Operating Expenditure	**1,011,348**	**175,576**	**17.4%**	**175,576**	**17.4%**	**120,462**	**12.5%**	**45.8%**
Employee related costs	310,637	66,564	21.4%	66,564	21.4%	59,174	19.6%	12.5%
Remuneration of councillors	18,129	4,221	23.3%	4,221	23.3%	3,829	23.2%	10.2%
Debt impairment	59,662	-	-	-	-	-	-	-
Depreciation and asset impairment	86,305	-	-	-	-	-	-	-
Finance charges	24,505	12,317	50.3%	12,317	50.3%	-	-	(100.0%)
Bulk purchases	281,892	69,727	24.7%	69,727	24.7%	32,149	11.6%	116.9%
Other Materials	11,612	3,644	31.4%	3,644	31.4%	2,193	3.4%	66.2%
Contracted services	117,526	8,484	7.2%	8,484	7.2%	11,044	117.9%	(23.2%)
Transfers and grants	21,598	750	3.5%	750	3.5%	330	118.3%	127.3%
Other expenditure	76,178	9,870	13.0%	9,870	13.0%	11,744	8.9%	(16.0%)
Loss on disposal of PPE	3,304	-	-	-	-	-	-	-
Surplus/(Deficit)	**(17,218)**	**61,576**		**61,576**		**127,761**		
Transfers recognised - capital	141,090	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**123,872**	**61,576**		**61,576**		**127,761**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**123,872**	**61,576**		**61,576**		**127,761**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**123,872**	**61,576**		**61,576**		**127,761**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**123,872**	**61,576**		**61,576**		**127,761**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**226,517**	**36,366**	**16.1%**	**36,366**	**16.1%**	**13,544**	**6.5%**	**168.5%**
National Government	38,810	4,140	10.7%	4,140	10.7%	4,076	9.5%	1.6%
Provincial Government	102,280	5,031	4.9%	5,031	4.9%	2,807	3.2%	79.2%
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**141,090**	**9,171**	**6.5%**	**9,171**	**6.5%**	**6,883**	**5.2%**	**33.2%**
Borrowing	-	-	-	-	-	2,531	24.1%	(100.0%)
Internally generated funds	85,427	27,195	31.8%	27,195	31.8%	4,130	6.1%	558.5%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**226,517**	**36,366**	**16.1%**	**36,366**	**16.1%**	**13,544**	**6.5%**	**168.5%**
Governance and Administration	**14,933**	**20,221**	**135.4%**	**20,221**	**135.4%**	**3**	**-**	**752,993.4%**
Executive & Council	10	-	-	-	-	1	8.8%	(100.0%)
Budget & Treasury Office	14,923	-	-	-	-	-	-	-
Corporate Services	-	20,221	-	20,221	-	1	-	1,481,259.6%
Community and Public Safety	**19,799**	**1,758**	**8.9%**	**1,758**	**8.9%**	**841**	**5.9%**	**109.0%**
Community & Social Services	11,856	1,572	13.3%	1,572	13.3%	40	6.1%	3,814.4%
Sport And Recreation	4,740	186	3.9%	186	3.9%	-	-	(100.0%)
Public Safety	3,203	-	-	-	-	801	7.1%	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**30,352**	**-**	**-**	**-**	**-**	**1,603**	**7.5%**	**(100.0%)**
Planning and Development	3,632	-	-	-	-	-	-	-
Road Transport	26,720	-	-	-	-	1,603	7.5%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**161,433**	**14,388**	**8.9%**	**14,388**	**8.9%**	**11,097**	**6.8%**	**29.6%**
Electricity	39,781	750	1.9%	750	1.9%	14	-	5,405.2%
Water	55,771	5,622	10.1%	5,622	10.1%	4,633	11.1%	21.4%
Waste Water Management	59,932	8,016	13.4%	8,016	13.4%	4,414	7.1%	81.6%
Waste Management	5,950	-	-	-	-	2,037	10.1%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**1,068,447**	**291,030**	**27.2%**	**291,030**	**27.2%**	**266,708**	**26.1%**	**9.1%**
Property rates, penalties and collection charges	138,769	33,929	24.5%	33,929	24.5%	15,109	11.5%	124.6%
Service charges	570,800	135,325	23.7%	135,325	23.7%	148,861	27.4%	(9.1%)
Other revenue	**55,382**	**53,808**	**97.2%**	**53,808**	**97.2%**	**37,710**	**69.5%**	**42.7%**
Government - operating	146,455	51,343	35.1%	51,343	35.1%	46,983	31.6%	9.3%
Government - capital	141,090	13,000	9.2%	13,000	9.2%	12,825	9.7%	1.4%
Interest	15,951	3,625	22.7%	3,625	22.7%	5,220	38.3%	(30.6%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(865,738)**	**(296,269)**	**34.2%**	**(296,269)**	**34.2%**	**(255,407)**	**30.8%**	**16.0%**
Suppliers and employees	(819,090)	(282,880)	34.5%	(282,880)	34.5%	(241,659)	30.2%	17.1%
Finance charges	(25,050)	(12,639)	50.5%	(12,639)	50.5%	(13,418)	50.8%	(5.8%)
Transfers and grants	(21,598)	(750)	3.5%	(750)	3.5%	(330)	118.3%	127.3%
Net Cash from/(used) Operating Activities	**202,709**	**(5,239)**	**(2.6%)**	**(5,239)**	**(2.6%)**	**11,301**	**5.8%**	**(146.4%)**
Cash Flow from Investing Activities								
Receipts	**50**	**14**	**28.0%**	**14**	**28.0%**	**49**	**97.9%**	**(71.4%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	50	14	28.0%	14	28.0%	49	97.9%	(71.4%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(226,667)**	**(13,873)**	**6.1%**	**(13,873)**	**6.1%**	**(13,544)**	**6.5%**	**2.4%**
Capital assets	(226,667)	(13,873)	6.1%	(13,873)	6.1%	(13,544)	6.5%	2.4%
Net Cash from/(used) Investing Activities	**(226,617)**	**(13,859)**	**6.1%**	**(13,859)**	**6.1%**	**(13,495)**	**6.4%**	**2.7%**
Cash Flow from Financing Activities								
Receipts	**50**	**12**	**24.5%**	**12**	**24.5%**	**21**	**21.1%**	**(41.8%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	50	12	24.5%	12	24.5%	21	21.1%	(41.8%)
Payments	**(7,835)**	**(4,550)**	**58.1%**	**(4,550)**	**58.1%**	**(8,369)**	**48.7%**	**(45.6%)**
Repayment of borrowing	(7,835)	(4,550)	58.1%	(4,550)	58.1%	(8,369)	48.7%	(45.6%)
Net Cash from/(used) Financing Activities	**(7,785)**	**(4,538)**	**58.3%**	**(4,538)**	**58.3%**	**(8,348)**	**48.8%**	**(45.6%)**
Net Increase/(Decrease) in cash held	**(31,694)**	**(23,636)**	**74.6%**	**(23,636)**	**74.6%**	**(10,541)**	**31.3%**	**124.2%**
Cash/cash equivalents at the year begin:	160,031	150,702	94.2%	150,702	94.2%	182,578	158.7%	(17.5%)
Cash/cash equivalents at the year end:	**128,337**	**127,066**	**99.0%**	**127,066**	**99.0%**	**172,037**	**211.6%**	**(26.1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5,926	28.7%	1,017	4.9%	666	3.2%	13,011	63.1%	20,619	12.7%	7,211	35.0%	13,621	66.0%
Trade and Other Receivables from Exchange Transactions - Electricity	29,191	88.7%	343	1.0%	144	.4%	3,242	9.8%	32,919	20.2%	51	.2%	3,191	10.0%
Receivables from Non-exchange Transactions - Property Rates	20,057	54.2%	717	1.9%	443	1.2%	15,796	42.7%	37,013	22.7%	1,107	3.0%	18,717	51.0%
Receivables from Exchange Transactions - Waste Water Management	7,873	26.4%	1,252	4.2%	995	3.3%	19,732	66.1%	29,852	18.3%	9,779	32.8%	21,793	73.0%
Receivables from Exchange Transactions - Waste Management	4,966	26.9%	719	3.9%	581	3.1%	12,208	66.1%	18,474	11.3%	5,992	32.4%	13,679	74.0%
Receivables from Exchange Transactions - Property Rental Debtors	681	11.7%	235	4.0%	178	3.0%	4,744	81.3%	5,838	3.6%	1,506	25.8%	5,306	91.0%
Interest on Arrear Debtor Accounts	133	1.0%	22	.2%	36	.3%	12,568	98.5%	12,760	7.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5,551)	(104.3%)	241	4.5%	967	18.2%	9,666	181.6%	5,323	3.3%	683	12.8%	2,963	56.0%
Total By Income Source	**63,276**	**38.9%**	**4,546**	**2.8%**	**4,009**	**2.5%**	**90,967**	**55.9%**	**162,798**	**100.0%**	**26,330**	**16.2%**	**79,271**	**49.0%**
Debtors Age Analysis By Customer Group														
Organs of State	10,337	87.2%	182	1.5%	91	.8%	1,239	10.5%	11,848	7.3%	-	-	-	-
Commercial	12,727	79.2%	148	.9%	58	.4%	3,128	19.5%	16,062	9.9%	-	-	-	-
Households	32,106	27.8%	3,832	3.3%	3,624	3.1%	75,984	65.8%	115,546	71.0%	26,330	22.8%	79,271	69.0%
Other	8,106	41.9%	384	2.0%	236	1.2%	10,616	54.9%	19,342	11.9%	-	-	-	-
Total By Customer Group	**63,276**	**38.9%**	**4,546**	**2.8%**	**4,009**	**2.5%**	**90,967**	**55.9%**	**162,798**	**100.0%**	**26,330**	**16.2%**	**79,271**	**49.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	19,979	100.0%	-	-	-	-	-	-	19,979	37.3%
Bulk Water	473	100.0%	-	-	-	-	-	-	473	.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	2,989	100.0%	-	-	-	-	-	-	2,989	5.6%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6,240	100.0%	-	-	-	-	-	-	6,240	11.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	23,865	100.0%	-	-	-	-	-	-	23,865	44.6%
Total	**53,546**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**53,546**	**100.0%**

Contact Details

Municipal Manager	Mr D McThomas	023 348 2600
Financial Manager	Mr R Ontong	023 348 4994

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LANGEBERG (WC026)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**663,365**	**207,975**	**31.4%**	**207,975**	**31.4%**	**165,057**	**25.6%**	**26.0%**
Property rates	52,863	52,438	99.2%	52,438	99.2%	46,409	91.2%	13.0%
Property rates - penalties and collection charges	-	-	-	-	-	82	-	(100.0%)
Service charges - electricity revenue	371,654	87,701	23.6%	87,701	23.6%	64,494	19.1%	36.0%
Service charges - water revenue	45,612	9,052	19.8%	9,052	19.8%	5,504	11.5%	64.5%
Service charges - sanitation revenue	23,307	7,721	33.1%	7,721	33.1%	4,454	22.9%	73.3%
Service charges - refuse revenue	20,210	6,294	31.1%	6,294	31.1%	2,379	13.5%	164.5%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4,748	659	13.9%	659	13.9%	706	18.7%	(6.7%)
Interest earned - external investments	7,712	3,418	44.3%	3,418	44.3%	1,785	24.9%	91.5%
Interest earned - outstanding debtors	2,668	600	22.5%	600	22.5%	416	17.5%	44.0%
Dividends received	-	-	-	-	-	-	-	-
Fines	10,317	240	2.3%	240	2.3%	288	1.3%	(16.5%)
Licences and permits	1,328	270	20.4%	270	20.4%	239	4.5%	13.1%
Agency services	5,680	285	5.0%	285	5.0%	198	200.5%	44.3%
Transfers recognised - operational	102,256	36,250	35.4%	36,250	35.4%	30,223	26.0%	19.9%
Other own revenue	13,616	2,460	18.1%	2,460	18.1%	6,779	54.9%	(63.7%)
Gains on disposal of PPE	1,395	587	42.1%	587	42.1%	1,101	85.1%	(46.6%)
Operating Expenditure	**680,023**	**147,935**	**21.8%**	**147,935**	**21.8%**	**139,756**	**20.6%**	**5.9%**
Employee related costs	201,199	46,174	22.9%	46,174	22.9%	40,985	22.3%	12.7%
Remuneration of councillors	10,871	2,551	23.5%	2,551	23.5%	2,350	23.2%	8.6%
Debt impairment	14,426	-	-	-	-	8,097	25.0%	(100.0%)
Depreciation and asset impairment	29,194	-	-	-	-	-	-	-
Finance charges	13,228	2,249	17.0%	2,249	17.0%	378	3.0%	495.1%
Bulk purchases	289,863	78,285	27.0%	78,285	27.0%	70,782	26.4%	10.6%
Other Materials	22,639	3,355	14.8%	3,355	14.8%	64	-	5,111.5%
Contracted services	41,861	4,830	11.5%	4,830	11.5%	937	1.2%	415.3%
Transfers and grants	7,983	876	11.0%	876	11.0%	-	-	(100.0%)
Other expenditure	48,182	9,615	20.0%	9,615	20.0%	16,163	32.5%	(40.5%)
Loss on disposal of PPE	578	-	-	-	-	-	-	-
Surplus/(Deficit)	**(16,658)**	**60,040**		**60,040**		**25,301**		
Transfers recognised - capital	29,743	20,995	70.6%	20,995	70.6%	6,678	19.9%	214.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**13,085**	**81,035**		**81,035**		**31,978**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**13,085**	**81,035**		**81,035**		**31,978**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**13,085**	**81,035**		**81,035**		**31,978**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**13,085**	**81,035**		**81,035**		**31,978**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**88,111**	**25,139**	**28.5%**	**25,139**	**28.5%**	**8,326**	**11.0%**	**201.9%**
National Government	18,793	3,931	20.9%	3,931	20.9%	5,517	16.4%	(28.8%)
Provincial Government	10,500	15,395	146.6%	15,395	146.6%	-	-	(100.0%)
District Municipality	450	5	1.0%	5	1.0%	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**29,743**	**19,330**	**65.0%**	**19,330**	**65.0%**	**5,517**	**16.4%**	**250.4%**
Borrowing	20,124	-	-	-	-	-	-	-
Internally generated funds	38,244	5,809	15.2%	5,809	15.2%	2,809	12.6%	106.8%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**88,111**	**25,139**	**28.5%**	**25,139**	**28.5%**	**8,326**	**11.0%**	**201.9%**
Governance and Administration	**7,870**	**2,682**	**34.1%**	**2,682**	**34.1%**	**331**	**11.5%**	**710.0%**
Executive & Council	-	2,241	-	2,241	-	-	-	(100.0%)
Budget & Treasury Office	7,870	-	-	-	-	-	-	-
Corporate Services	-	441	-	441	-	331	-	33.3%
Community and Public Safety	**20,010**	**17,784**	**88.9%**	**17,784**	**88.9%**	**225**	**1.1%**	**7,796.9%**
Community & Social Services	1,919	26	1.4%	26	1.4%	225	23.7%	(88.3%)
Sport And Recreation	7,591	3,935	51.8%	3,935	51.8%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	10,500	13,822	131.6%	13,822	131.6%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**17,247**	**826**	**4.8%**	**826**	**4.8%**	**427**	**9.1%**	**93.3%**
Planning and Development	1,115	-	-	-	-	427	47.5%	(100.0%)
Road Transport	16,132	826	5.1%	826	5.1%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**42,984**	**3,848**	**9.0%**	**3,848**	**9.0%**	**7,342**	**15.5%**	**(47.6%)**
Electricity	27,779	1,515	5.5%	1,515	5.5%	1,572	6.0%	(3.6%)
Water	10,150	1,573	15.5%	1,573	15.5%	5,496	26.1%	(71.4%)
Waste Water Management	-	-	-	-	-	121	-	(100.0%)
Waste Management	5,055	760	15.0%	760	15.0%	154	-	393.5%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**675,653**	**228,388**	**33.8%**	**228,388**	**33.8%**	**189,720**	**29.9%**	**20.4%**
Property rates, penalties and collection charges	51,805	52,438	101.2%	52,438	101.2%	16,303	33.4%	221.7%
Service charges	451,567	110,767	24.5%	110,767	24.5%	103,669	25.6%	6.8%
Other revenue	**29,955**	**3,915**	**13.1%**	**3,915**	**13.1%**	**20,106**	**99.1%**	**(80.5%)**
Government - operating	102,256	37,914	37.1%	37,914	37.1%	33,025	28.5%	14.8%
Government - capital	29,743	19,335	65.0%	19,335	65.0%	15,450	46.0%	25.1%
Interest	10,327	4,018	38.9%	4,018	38.9%	1,167	12.3%	244.3%
Dividends	-	-	-	-	-	-	-	-
Payments	**(628,175)**	**(203,618)**	**32.4%**	**(203,618)**	**32.4%**	**(183,852)**	**30.6%**	**10.8%**
Suppliers and employees	(606,965)	(200,493)	33.0%	(200,493)	33.0%	(183,107)	31.5%	9.5%
Finance charges	(13,228)	(2,249)	17.0%	(2,249)	17.0%	(745)	5.9%	201.9%
Transfers and grants	(7,983)	(876)	11.0%	(876)	11.0%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**47,478**	**24,770**	**52.2%**	**24,770**	**52.2%**	**5,868**	**17.6%**	**322.1%**
Cash Flow from Investing Activities								
Receipts	**815**	**(788)**	**(96.7%)**	**(788)**	**(96.7%)**	**491**	**65.2%**	**(260.4%)**
Proceeds on disposal of PPE	817	587	71.9%	587	71.9%	1	.1%	117,350.2%
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	(1,375)	-	(1,375)	-	491	-	(380.2%)
Decrease (increase) in non-current investments	(2)	-	-	-	-	-	-	-
Payments	**(88,111)**	**(25,139)**	**28.5%**	**(25,139)**	**28.5%**	**(7,279)**	**9.6%**	**245.4%**
Capital assets	(88,111)	(25,139)	28.5%	(25,139)	28.5%	(7,279)	9.6%	245.4%
Net Cash from/(used) Investing Activities	**(87,297)**	**(25,927)**	**29.7%**	**(25,927)**	**29.7%**	**(6,788)**	**9.0%**	**282.0%**
Cash Flow from Financing Activities								
Receipts	**21,165**	**168**	**.8%**	**168**	**.8%**	**439**	**2.1%**	**(61.8%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	20,537	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	628	168	26.7%	168	26.7%	439	108.3%	(61.8%)
Payments	**(4,764)**	**(804)**	**16.9%**	**(804)**	**16.9%**	**(859)**	**20.3%**	**(6.3%)**
Repayment of borrowing	(4,764)	(804)	16.9%	(804)	16.9%	(859)	20.3%	(6.3%)
Net Cash from/(used) Financing Activities	**16,401**	**(636)**	**(3.9%)**	**(636)**	**(3.9%)**	**(420)**	**(2.6%)**	**51.5%**
Net Increase/(Decrease) in cash held	**(23,418)**	**(1,794)**	**7.7%**	**(1,794)**	**7.7%**	**(1,340)**	**5.2%**	**33.9%**
Cash/cash equivalents at the year begin:	109,313	149,136	136.4%	149,136	136.4%	115,105	88.6%	29.6%
Cash/cash equivalents at the year end:	**85,895**	**147,342**	**171.5%**	**147,342**	**171.5%**	**113,764**	**109.1%**	**29.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1,393	22.1%	508	8.1%	323	5.1%	4,078	64.7%	6,303	8.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	25,605	91.6%	571	2.0%	216	.8%	1,555	5.6%	27,948	38.2%	-	-	243	1.0%
Receivables from Non-exchange Transactions - Property Rates	6,750	45.6%	271	1.8%	159	1.1%	7,610	51.5%	14,790	20.2%	-	-	339	2.0%
Receivables from Exchange Transactions - Waste Water Management	2,673	36.1%	633	8.5%	201	2.7%	3,895	52.6%	7,403	10.1%	-	-	41	1.0%
Receivables from Exchange Transactions - Waste Management	2,381	39.5%	539	8.9%	162	2.7%	2,949	48.9%	6,030	8.2%	-	-	12	-
Receivables from Exchange Transactions - Property Rental Debtors	154	11.2%	32	2.4%	21	1.5%	1,169	85.0%	1,375	1.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	805	8.7%	261	2.8%	243	2.6%	7,984	85.9%	9,293	12.7%	-	-	930	10.0%
Total By Income Source	**39,762**	**54.4%**	**2,816**	**3.8%**	**1,324**	**1.8%**	**29,241**	**40.0%**	**73,142**	**100.0%**	**-**	**-**	**1,565**	**2.0%**
Debtors Age Analysis By Customer Group														
Organs of State	1,396	74.3%	30	1.6%	6	.3%	449	23.9%	1,880	2.6%	-	-	32	2.0%
Commercial	8,061	88.0%	126	1.4%	62	.7%	911	9.9%	9,160	12.5%	-	-	96	1.0%
Households	13,318	32.4%	2,195	5.3%	1,064	2.6%	24,541	59.7%	41,117	56.2%	-	-	1,157	3.0%
Other	16,987	81.0%	465	2.2%	192	.9%	3,340	15.9%	20,984	28.7%	-	-	281	1.0%
Total By Customer Group	**39,762**	**54.4%**	**2,816**	**3.8%**	**1,324**	**1.8%**	**29,241**	**40.0%**	**73,142**	**100.0%**	**-**	**-**	**1,565**	**2.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	22,154	100.0%	-	-	-	-	-	-	22,154	90.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2,239	100.0%	1	-	-	-	-	-	2,240	9.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**24,394**	**100.0%**	**1**	**-**	**-**	**-**	**-**	**-**	**24,395**	**100.0%**

Contact Details

Municipal Manager	Mr S A Mokweni	023 615 8000
Financial Manager	Mr B Brown	023 615 8031

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE WINELANDS DM (DC2)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**407,425**	**113,634**	**27.9%**	**113,634**	**27.9%**	**101,940**	**25.4%**	**11.5%**
Property rates	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	2	1.0%	(100.0%)
Rental of facilities and equipment	131	17	12.8%	17	12.8%	30	23.2%	(44.7%)
Interest earned - external investments	51,850	2,437	4.7%	2,437	4.7%	3,083	5.9%	(20.9%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	250	78	31.0%	78	31.0%	71	28.4%	9.3%
Agency services	120,768	13,804	11.4%	13,804	11.4%	2,315	2.0%	496.4%
Transfers recognised - operational	233,097	97,199	41.7%	97,199	41.7%	96,403	41.8%	.8%
Other own revenue	1,330	99	7.4%	99	7.4%	36	8.7%	176.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**405,077**	**68,941**	**17.0%**	**68,941**	**17.0%**	**68,756**	**17.1%**	**.3%**
Employee related costs	212,705	43,277	20.3%	43,277	20.3%	47,669	23.6%	(9.2%)
Remuneration of councillors	11,746	2,913	24.8%	2,913	24.8%	2,637	23.9%	10.5%
Debt impairment	5,571	-	-	-	-	-	-	-
Depreciation and asset impairment	10,000	-	-	-	-	-	-	-
Finance charges	8	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	17,999	2,941	16.3%	2,941	16.3%	1,438	6.8%	104.5%
Contracted services	67,206	4,304	6.4%	4,304	6.4%	5,101	7.4%	(15.6%)
Transfers and grants	9,271	3,270	35.3%	3,270	35.3%	2,545	30.8%	28.5%
Other expenditure	70,552	12,235	17.3%	12,235	17.3%	9,365	12.2%	30.6%
Loss on disposal of PPE	20	-	-	-	-	-	-	-
Surplus/(Deficit)	**2,348**	**44,694**		**44,694**		**33,184**		
Transfers recognised - capital	(2,348)	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**-**	**44,694**		**44,694**		**33,184**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**-**	**44,694**		**44,694**		**33,184**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**-**	**44,694**		**44,694**		**33,184**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**-**	**44,694**		**44,694**		**33,184**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**31,481**	**66**	**.2%**	**66**	**.2%**	**701**	**2.5%**	**(90.6%)**
National Government	-	-	-	-	-	-	-	-
Provincial Government	2,348	28	1.2%	28	1.2%	257	5.3%	(89.0%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**2,348**	**28**	**1.2%**	**28**	**1.2%**	**257**	**5.3%**	**(89.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	29,133	38	.1%	38	.1%	444	1.9%	(91.5%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**31,481**	**66**	**.2%**	**66**	**.2%**	**701**	**2.5%**	**(90.6%)**
Governance and Administration	**12,749**	**34**	**.3%**	**34**	**.3%**	**77**	**.5%**	**(56.0%)**
Executive & Council	7	-	-	-	-	-	-	-
Budget & Treasury Office	12,743	-	-	-	-	-	-	-
Corporate Services	-	34	-	34	-	77	-	(56.0%)
Community and Public Safety	**11,729**	**4**	**-**	**4**	**-**	**366**	**4.7%**	**(99.0%)**
Community & Social Services	419	2	.5%	2	.5%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	11,280	-	-	-	-	366	4.7%	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	30	1	4.2%	1	4.2%	-	-	(100.0%)
Economic and Environmental Services	**7,003**	**28**	**.4%**	**28**	**.4%**	**257**	**5.3%**	**(89.0%)**
Planning and Development	4,655	-	-	-	-	-	-	-
Road Transport	2,348	28	1.2%	28	1.2%	257	5.3%	(89.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**407,425**	**127,376**	**31.3%**	**127,376**	**31.3%**	**111,147**	**27.7%**	**14.6%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	**122,478**	**27,740**	**22.6%**	**27,740**	**22.6%**	**11,661**	**9.8%**	**137.9%**
Government - operating	233,097	97,199	41.7%	97,199	41.7%	96,403	41.8%	.8%
Government - capital	-	-	-	-	-	-	-	-
Interest	51,850	2,437	4.7%	2,437	4.7%	3,083	5.9%	(20.9%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(377,466)**	**(70,283)**	**18.6%**	**(70,283)**	**18.6%**	**(57,428)**	**14.8%**	**22.4%**
Suppliers and employees	(368,187)	(67,013)	18.2%	(67,013)	18.2%	(54,883)	14.4%	22.1%
Finance charges	(8)	-	-	-	-	-	-	-
Transfers and grants	(9,271)	(3,270)	35.3%	(3,270)	35.3%	(2,545)	30.8%	28.5%
Net Cash from/(used) Operating Activities	**29,959**	**57,093**	**190.6%**	**57,093**	**190.6%**	**53,719**	**396.1%**	**6.3%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(31,481)**	**(66)**	**.2%**	**(66)**	**.2%**	**(701)**	**2.5%**	**(90.6%)**
Capital assets	(31,481)	(66)	.2%	(66)	.2%	(701)	2.5%	(90.6%)
Net Cash from/(used) Investing Activities	**(31,481)**	**(66)**	**.2%**	**(66)**	**.2%**	**(701)**	**2.5%**	**(90.6%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(1,522)**	**57,027**	**(3,747.2%)**	**57,027**	**(3,747.2%)**	**53,018**	**(376.5%)**	**7.6%**
Cash/cash equivalents at the year begin:	592,131	616,034	104.0%	616,034	104.0%	592,131	103.9%	4.0%
Cash/cash equivalents at the year end:	**590,609**	**673,061**	**114.0%**	**673,061**	**114.0%**	**645,149**	**116.1%**	**4.3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	96	3.9%	9	.4%	2	.1%	2,350	95.6%	2,457	100.0%	-	-	-	-
Total By Income Source	**96**	**3.9%**	**9**	**.4%**	**2**	**.1%**	**2,350**	**95.6%**	**2,457**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	96	3.9%	9	.4%	2	.1%	2,350	95.6%	2,457	100.0%	-	-	-	-
Total By Customer Group	**96**	**3.9%**	**9**	**.4%**	**2**	**.1%**	**2,350**	**95.6%**	**2,457**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(4)	100.0%	-	-	-	-	-	-	(4)	(.6%)
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	617	100.0%	-	-	-	-	-	-	617	100.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**613**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**613**	**100.0%**

Contact Details

Municipal Manager	Mr Henry Prins	021 888 5130
Financial Manager	Ms Fiona Du Raan-Groenewald	021 888 5277

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: THEEWATERSKLOOF (WC031)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**532,674**	**128,016**	**24.0%**	**128,016**	**24.0%**	**117,881**	**24.6%**	**8.6%**
Property rates	100,604	49,964	49.7%	49,964	49.7%	48,796	51.8%	2.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	85,712	25,594	29.9%	25,594	29.9%	23,921	29.0%	7.0%
Service charges - water revenue	72,708	19,906	27.4%	19,906	27.4%	16,827	30.1%	18.3%
Service charges - sanitation revenue	32,562	9,614	29.5%	9,614	29.5%	9,691	32.6%	(.8%)
Service charges - refuse revenue	34,047	10,962	32.2%	10,962	32.2%	9,378	31.5%	16.9%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2,035	406	19.9%	406	19.9%	377	19.6%	7.6%
Interest earned - external investments	6,159	611	9.9%	611	9.9%	1,268	23.1%	(51.8%)
Interest earned - outstanding debtors	8,000	3,912	48.9%	3,912	48.9%	(24)	(.3%)	(16,608.8%)
Dividends received	-	-	-	-	-	-	-	-
Fines	32,119	1,968	6.1%	1,968	6.1%	1,872	6.2%	5.1%
Licences and permits	58	8	14.5%	8	14.5%	10	19.0%	(18.7%)
Agency services	6,146	1,667	27.1%	1,667	27.1%	3,666	63.2%	(54.5%)
Transfers recognised - operational	146,043	2,328	1.6%	2,328	1.6%	88	.1%	2,542.5%
Other own revenue	6,481	1,077	16.6%	1,077	16.6%	1,909	33.1%	(43.6%)
Gains on disposal of PPE	-	-	-	-	-	100	20.0%	(100.0%)
Operating Expenditure	**551,182**	**106,696**	**19.4%**	**106,696**	**19.4%**	**94,681**	**19.0%**	**12.7%**
Employee related costs	201,998	47,395	23.5%	47,395	23.5%	44,199	23.6%	7.2%
Remuneration of councillors	12,179	2,841	23.3%	2,841	23.3%	2,610	22.4%	8.9%
Debt impairment	57,890	14,473	25.0%	14,473	25.0%	-	-	(100.0%)
Depreciation and asset impairment	31,305	-	-	-	-	-	-	-
Finance charges	22,362	2,009	9.0%	2,009	9.0%	2,129	10.6%	(5.6%)
Bulk purchases	75,374	17,723	23.5%	17,723	23.5%	19,730	28.9%	(10.2%)
Other Materials	61,849	3,679	5.9%	3,679	5.9%	6,989	12.8%	(47.4%)
Contracted services	44,695	4,145	9.3%	4,145	9.3%	4,424	11.9%	(6.3%)
Transfers and grants	232	-	-	-	-	3	2.7%	(100.0%)
Other expenditure	43,298	14,432	33.3%	14,432	33.3%	14,598	35.1%	(1.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(18,508)**	**21,320**		**21,320**		**23,200**		
Transfers recognised - capital	47,348	2,847	6.0%	2,847	6.0%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**28,840**	**24,167**		**24,167**		**23,200**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**28,840**	**24,167**		**24,167**		**23,200**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**28,840**	**24,167**		**24,167**		**23,200**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**28,840**	**24,167**		**24,167**		**23,200**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**78,756**	**6,607**	**8.4%**	**6,607**	**8.4%**	**18,880**	**17.3%**	**(65.0%)**
National Government	22,489	4,377	19.5%	4,377	19.5%	4,516	17.8%	(3.1%)
Provincial Government	24,859	488	2.0%	488	2.0%	6,106	16.8%	(92.0%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**47,348**	**4,865**	**10.3%**	**4,865**	**10.3%**	**10,622**	**17.2%**	**(54.2%)**
Borrowing	10,420	811	7.8%	811	7.8%	7,907	24.5%	(89.7%)
Internally generated funds	20,988	932	4.4%	932	4.4%	351	2.4%	165.8%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**78,756**	**6,607**	**8.4%**	**6,607**	**8.4%**	**18,880**	**17.3%**	**(65.0%)**
Governance and Administration	**6,149**	**314**	**5.1%**	**314**	**5.1%**	**262**	**3.8%**	**20.2%**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	6,149	314	5.1%	314	5.1%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	262	-	(100.0%)
Community and Public Safety	**26,058**	**586**	**2.2%**	**586**	**2.2%**	**6,170**	**16.1%**	**(90.5%)**
Community & Social Services	358	-	-	-	-	-	-	-
Sport And Recreation	1,600	98	6.1%	98	6.1%	-	-	(100.0%)
Public Safety	-	-	-	-	-	64	-	(100.0%)
Housing	24,100	488	2.0%	488	2.0%	6,106	16.8%	(92.0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**7,277**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	7,277	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**39,272**	**5,707**	**14.5%**	**5,707**	**14.5%**	**12,448**	**23.6%**	**(54.2%)**
Electricity	3,515	519	14.8%	519	14.8%	410	2.9%	26.8%
Water	6,336	811	12.8%	811	12.8%	7,907	45.9%	(89.7%)
Waste Water Management	18,686	3,738	20.0%	3,738	20.0%	4,102	24.1%	(8.9%)
Waste Management	10,734	639	6.0%	639	6.0%	30	.7%	2,042.9%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**508,104**	**164,166**	**32.3%**	**164,166**	**32.3%**	**159,974**	**33.1%**	**2.6%**
Property rates, penalties and collection charges	87,112	36,107	41.4%	36,107	41.4%	22,285	26.3%	62.0%
Service charges	194,850	52,295	26.8%	52,295	26.8%	45,263	25.4%	15.5%
Other revenue	**19,665**	**3,495**	**17.8%**	**3,495**	**17.8%**	**38,075**	**188.4%**	**(90.8%)**
Government - operating	146,043	57,055	39.1%	57,055	39.1%	43,745	33.8%	30.4%
Government - capital	47,348	14,195	30.0%	14,195	30.0%	9,361	15.1%	51.7%
Interest	13,086	1,017	7.8%	1,017	7.8%	1,244	13.1%	(18.2%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(454,373)**	**(118,941)**	**26.2%**	**(118,941)**	**26.2%**	**(122,491)**	**30.3%**	**(2.9%)**
Suppliers and employees	(441,358)	(116,313)	26.4%	(116,313)	26.4%	(120,359)	30.6%	(3.4%)
Finance charges	(12,783)	(2,628)	20.6%	(2,628)	20.6%	(2,129)	20.2%	23.5%
Transfers and grants	(232)	-	-	-	-	(3)	2.7%	(100.0%)
Net Cash from/(used) Operating Activities	**53,731**	**45,225**	**84.2%**	**45,225**	**84.2%**	**37,483**	**47.0%**	**20.7%**
Cash Flow from Investing Activities								
Receipts	**1**	**(923)**	**(68,104.4%)**	**(923)**	**(68,104.4%)**	**100**	**20.0%**	**(1,020.5%)**
Proceeds on disposal of PPE	-	-	-	-	-	100	20.0%	(100.0%)
Decrease in non-current debtors	1	0	18.0%	0	18.0%	0	24.4%	(24.2%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(924)	-	(924)	-	-	-	(100.0%)
Payments	**(78,756)**	**(6,607)**	**8.4%**	**(6,607)**	**8.4%**	**(18,880)**	**17.3%**	**(65.0%)**
Capital assets	(78,756)	(6,607)	8.4%	(6,607)	8.4%	(18,880)	17.3%	(65.0%)
Net Cash from/(used) Investing Activities	**(78,754)**	**(7,530)**	**9.6%**	**(7,530)**	**9.6%**	**(18,780)**	**17.3%**	**(59.9%)**
Cash Flow from Financing Activities								
Receipts	**10,710**	**14**	**.1%**	**14**	**.1%**	**(9)**	**-**	**(255.5%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	10,420	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	290	14	4.7%	14	4.7%	(9)	(3.2%)	(255.5%)
Payments	**(8,463)**	**(1,883)**	**22.2%**	**(1,883)**	**22.2%**	**(1,178)**	**14.5%**	**59.8%**
Repayment of borrowing	(8,463)	(1,883)	22.2%	(1,883)	22.2%	(1,178)	14.5%	59.8%
Net Cash from/(used) Financing Activities	**2,247**	**(1,869)**	**(83.2%)**	**(1,869)**	**(83.2%)**	**(1,187)**	**(4.9%)**	**57.5%**
Net Increase/(Decrease) in cash held	**(22,776)**	**35,826**	**(157.3%)**	**35,826**	**(157.3%)**	**17,517**	**(409.0%)**	**104.5%**
Cash/cash equivalents at the year begin:	41,611	84,041	202.0%	84,041	202.0%	64,323	138.4%	30.7%
Cash/cash equivalents at the year end:	**18,835**	**119,867**	**636.4%**	**119,867**	**636.4%**	**81,840**	**193.9%**	**46.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20,423	9.5%	17,862	8.3%	21,447	10.0%	155,231	72.2%	214,963	100.0%	-	-	-	-
Total By Income Source	**20,423**	**9.5%**	**17,862**	**8.3%**	**21,447**	**10.0%**	**155,231**	**72.2%**	**214,963**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20,423	9.5%	17,862	8.3%	21,447	10.0%	155,231	72.2%	214,963	100.0%	-	-	-	-
Total By Customer Group	**20,423**	**9.5%**	**17,862**	**8.3%**	**21,447**	**10.0%**	**155,231**	**72.2%**	**214,963**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	7,672	100.0%	-	-	-	-	-	-	7,672	100.0%
Total	**7,672**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**7,672**	**100.0%**

Contact Details

Municipal Manager	Mr Gerrit Matthyse	028 214 3300
Financial Manager	Mr D Louw	028 214 3300

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERSTRAND (WC032)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**1,080,228**	**281,986**	**26.1%**	**281,986**	**26.1%**	**263,283**	**26.5%**	**7.1%**
Property rates	234,998	60,140	25.6%	60,140	25.6%	55,594	26.1%	8.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	362,784	95,071	26.2%	95,071	26.2%	90,555	26.7%	5.0%
Service charges - water revenue	116,781	27,866	23.9%	27,866	23.9%	24,468	21.4%	13.9%
Service charges - sanitation revenue	73,164	17,775	24.3%	17,775	24.3%	16,821	24.8%	5.7%
Service charges - refuse revenue	60,990	15,535	25.5%	15,535	25.5%	14,286	25.8%	8.7%
Service charges - other	-	120	-	120	-	144	22.3%	(16.5%)
Rental of facilities and equipment	3,679	1,300	35.3%	1,300	35.3%	1,672	33.9%	(22.3%)
Interest earned - external investments	21,001	4,808	22.9%	4,808	22.9%	4,030	28.9%	19.3%
Interest earned - outstanding debtors	3,700	945	25.5%	945	25.5%	985	30.7%	(4.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	34,965	7,475	21.4%	7,475	21.4%	8,742	26.3%	(14.5%)
Licences and permits	2,447	633	25.9%	633	25.9%	562	23.7%	12.7%
Agency services	3,726	1,168	31.3%	1,168	31.3%	912	26.7%	28.0%
Transfers recognised - operational	130,566	42,415	32.5%	42,415	32.5%	37,439	32.9%	13.3%
Other own revenue	31,427	6,185	19.7%	6,185	19.7%	6,569	23.5%	(5.8%)
Gains on disposal of PPE	-	549	-	549	-	504	-	9.0%
Operating Expenditure	**1,134,245**	**226,757**	**20.0%**	**226,757**	**20.0%**	**209,730**	**20.2%**	**8.1%**
Employee related costs	367,024	79,456	21.6%	79,456	21.6%	69,801	20.9%	13.8%
Remuneration of councillors	10,972	2,543	23.2%	2,543	23.2%	2,395	23.8%	6.2%
Debt impairment	23,492	5,873	25.0%	5,873	25.0%	5,698	25.0%	3.1%
Depreciation and asset impairment	130,362	32,591	25.0%	32,591	25.0%	32,572	25.0%	.1%
Finance charges	47,834	1,645	3.4%	1,645	3.4%	2,991	6.3%	(45.0%)
Bulk purchases	238,588	58,457	24.5%	58,457	24.5%	52,082	24.6%	12.2%
Other Materials	57,602	5,721	9.9%	5,721	9.9%	2,917	5.9%	96.1%
Contracted services	193,637	23,141	12.0%	23,141	12.0%	25,406	14.6%	(8.9%)
Transfers and grants	500	283	56.5%	283	56.5%	572	32.2%	(50.6%)
Other expenditure	64,232	17,049	26.5%	17,049	26.5%	15,297	26.5%	11.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(54,017)**	**55,229**		**55,229**		**53,553**		
Transfers recognised - capital	61,968	3,043	4.9%	3,043	4.9%	8,474	17.7%	(64.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**7,951**	**58,272**		**58,272**		**62,027**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**7,951**	**58,272**		**58,272**		**62,027**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**7,951**	**58,272**		**58,272**		**62,027**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**7,951**	**58,272**		**58,272**		**62,027**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**194,237**	**7,907**	**4.1%**	**7,907**	**4.1%**	**11,814**	**12.1%**	**(33.1%)**
National Government	25,901	3,043	11.7%	3,043	11.7%	3,109	11.8%	(2.1%)
Provincial Government	36,067	-	-	-	-	5,380	25.0%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	100	-	-	-	-	-	-	-
Transfers recognised - capital	**62,068**	**3,043**	**4.9%**	**3,043**	**4.9%**	**8,490**	**17.7%**	**(64.2%)**
Borrowing	68,650	2,837	4.1%	2,837	4.1%	2,825	9.4%	.4%
Internally generated funds	63,519	2,026	3.2%	2,026	3.2%	499	2.5%	306.1%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**194,237**	**7,907**	**4.1%**	**7,907**	**4.1%**	**11,814**	**12.1%**	**(33.1%)**
Governance and Administration	**6,331**	**29**	**.5%**	**29**	**.5%**	**10**	**.4%**	**194.6%**
Executive & Council	20	-	-	-	-	-	-	-
Budget & Treasury Office	6,311	-	-	-	-	-	-	-
Corporate Services	-	29	-	29	-	10	-	194.6%
Community and Public Safety	**57,710**	**1,379**	**2.4%**	**1,379**	**2.4%**	**5,717**	**21.2%**	**(75.9%)**
Community & Social Services	4,999	50	1.0%	50	1.0%	255	7.1%	(80.5%)
Sport And Recreation	8,057	1,329	16.5%	1,329	16.5%	96	4.2%	1,282.6%
Public Safety	9,186	-	-	-	-	-	-	-
Housing	35,467	-	-	-	-	5,365	31.2%	(100.0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**18,821**	**326**	**1.7%**	**326**	**1.7%**	**1,043**	**14.0%**	**(68.7%)**
Planning and Development	5,725	-	-	-	-	11	24.1%	(100.0%)
Road Transport	13,096	326	2.5%	326	2.5%	1,032	13.9%	(68.4%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**111,375**	**6,172**	**5.5%**	**6,172**	**5.5%**	**5,044**	**8.3%**	**22.4%**
Electricity	24,772	2,299	9.3%	2,299	9.3%	2,844	14.4%	(19.2%)
Water	30,077	218	.7%	218	.7%	-	-	(100.0%)
Waste Water Management	54,987	3,654	6.6%	3,654	6.6%	2,200	7.4%	66.1%
Waste Management	1,540	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**1,116,693**	**280,974**	**25.2%**	**280,974**	**25.2%**	**269,332**	**26.1%**	**4.3%**
Property rates, penalties and collection charges	233,454	51,170	21.9%	51,170	21.9%	49,560	23.5%	3.2%
Service charges	609,686	162,806	26.7%	162,806	26.7%	151,355	26.4%	7.6%
Other revenue	**56,317**	**15,787**	**28.0%**	**15,787**	**28.0%**	**18,148**	**26.8%**	**(13.0%)**
Government - operating	130,566	42,415	32.5%	42,415	32.5%	36,849	32.4%	15.1%
Government - capital	61,968	3,043	4.9%	3,043	4.9%	8,474	17.7%	(64.1%)
Interest	24,701	5,753	23.3%	5,753	23.3%	4,945	28.8%	16.3%
Dividends	-	-	-	-	-	-	-	-
Payments	**(941,503)**	**(184,166)**	**19.6%**	**(184,166)**	**19.6%**	**(230,955)**	**25.5%**	**(20.3%)**
Suppliers and employees	(893,168)	(182,239)	20.4%	(182,239)	20.4%	(222,220)	25.9%	(18.0%)
Finance charges	(47,834)	(1,645)	3.4%	(1,645)	3.4%	(2,890)	6.1%	(43.1%)
Transfers and grants	(500)	(283)	56.5%	(283)	56.5%	(5,845)	328.6%	(95.2%)
Net Cash from/(used) Operating Activities	**175,190**	**96,809**	**55.3%**	**96,809**	**55.3%**	**38,377**	**31.0%**	**152.3%**
Cash Flow from Investing Activities								
Receipts	**(7,114)**	**(1,094)**	**15.4%**	**(1,094)**	**15.4%**	**(1,526)**	**25.4%**	**(28.3%)**
Proceeds on disposal of PPE	-	282	-	282	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	10	3	25.1%	3	25.1%	8	74.4%	(67.5%)
Decrease (increase) in non-current investments	(7,124)	(1,379)	19.4%	(1,379)	19.4%	(1,533)	25.5%	(10.1%)
Payments	**(194,237)**	**(7,907)**	**4.1%**	**(7,907)**	**4.1%**	**(11,814)**	**12.1%**	**(33.1%)**
Capital assets	(194,237)	(7,907)	4.1%	(7,907)	4.1%	(11,814)	12.1%	(33.1%)
Net Cash from/(used) Investing Activities	**(201,351)**	**(9,001)**	**4.5%**	**(9,001)**	**4.5%**	**(13,339)**	**12.9%**	**(32.5%)**
Cash Flow from Financing Activities								
Receipts	**57,937**	**(14,430)**	**(24.9%)**	**(14,430)**	**(24.9%)**	**(13,994)**	**(42.7%)**	**3.1%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	54,000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3,937	(14,430)	(366.5%)	(14,430)	(366.5%)	(13,994)	(502.4%)	3.1%
Payments	**(33,993)**	**(3,458)**	**10.2%**	**(3,458)**	**10.2%**	**(5,874)**	**19.6%**	**(41.1%)**
Repayment of borrowing	(33,993)	(3,458)	10.2%	(3,458)	10.2%	(5,874)	19.6%	(41.1%)
Net Cash from/(used) Financing Activities	**23,944**	**(17,888)**	**(74.7%)**	**(17,888)**	**(74.7%)**	**(19,868)**	**(707.1%)**	**(10.0%)**
Net Increase/(Decrease) in cash held	**(2,217)**	**69,920**	**(3,153.5%)**	**69,920**	**(3,153.5%)**	**5,169**	**22.5%**	**1,252.6%**
Cash/cash equivalents at the year begin:	382,460	474,967	124.2%	474,967	124.2%	259,814	135.4%	82.8%
Cash/cash equivalents at the year end:	**380,242**	**544,887**	**143.3%**	**544,887**	**143.3%**	**264,984**	**123.3%**	**105.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	13,510	76.5%	275	1.6%	173	1.0%	3,694	20.9%	17,651	18.4%	-	-	4,158	24.0%
Trade and Other Receivables from Exchange Transactions - Electricity	17,075	78.9%	277	1.3%	174	.8%	4,108	19.0%	21,633	22.5%	-	-	5,166	24.0%
Receivables from Non-exchange Transactions - Property Rates	20,466	83.7%	417	1.7%	238	1.0%	3,334	13.6%	24,455	25.5%	-	-	5,824	24.0%
Receivables from Exchange Transactions - Waste Water Management	6,960	73.9%	162	1.7%	107	1.1%	2,193	23.3%	9,422	9.8%	-	-	2,412	26.0%
Receivables from Exchange Transactions - Waste Management	5,689	74.7%	147	1.9%	92	1.2%	1,689	22.2%	7,617	7.9%	-	-	2,005	26.0%
Receivables from Exchange Transactions - Property Rental Debtors	290	48.1%	15	2.5%	13	2.2%	285	47.2%	603	.6%	-	-	164	27.0%
Interest on Arrear Debtor Accounts	102	1.5%	28	.4%	32	.4%	6,895	97.7%	7,057	7.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2,170	28.7%	149	2.0%	251	3.3%	5,001	66.0%	7,572	7.9%	-	-	2,220	29.0%
Total By Income Source	**66,262**	**69.0%**	**1,470**	**1.5%**	**1,081**	**1.1%**	**27,198**	**28.3%**	**96,011**	**100.0%**	**-**	**-**	**21,949**	**23.0%**
Debtors Age Analysis By Customer Group														
Organs of State	1,750	58.5%	32	1.1%	19	.6%	1,190	39.8%	2,991	3.1%	-	-	263	9.0%
Commercial	7,982	85.8%	54	.6%	32	.3%	1,233	13.3%	9,300	9.7%	-	-	794	9.0%
Households	57,029	67.9%	1,382	1.6%	1,028	1.2%	24,568	29.2%	84,007	87.5%	-	-	20,889	25.0%
Other	(499)	173.3%	2	(.8%)	2	(.8%)	207	(71.7%)	(288)	(.3%)	-	-	2	(1.0%)
Total By Customer Group	**66,262**	**69.0%**	**1,470**	**1.5%**	**1,081**	**1.1%**	**27,198**	**28.3%**	**96,011**	**100.0%**	**-**	**-**	**21,949**	**23.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	31,607	100.0%	-	-	-	-	-	-	31,607	87.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	3,561	100.0%	-	-	-	-	-	-	3,561	9.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	854	100.0%	-	-	-	-	-	-	854	2.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**36,022**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**36,022**	**100.0%**

Contact Details

Municipal Manager	Mr COENIE GROENEWALD	028 313 8003
Financial Manager	Mrs SANTIE REYNEKE-NAUDE	028 313 8040

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE AGULHAS (WC033)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**341,231**	**96,977**	**28.4%**	**96,977**	**28.4%**	**91,230**	**31.1%**	**6.3%**
Property rates	63,981	33,418	52.2%	33,418	52.2%	34,935	58.1%	(4.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	110,871	29,517	26.6%	29,517	26.6%	28,661	27.7%	3.0%
Service charges - water revenue	25,946	5,697	22.0%	5,697	22.0%	4,383	18.0%	30.0%
Service charges - sanitation revenue	10,125	2,967	29.3%	2,967	29.3%	3,191	33.6%	(7.0%)
Service charges - refuse revenue	16,766	4,974	29.7%	4,974	29.7%	4,969	31.6%	.1%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1,710	(108)	(6.3%)	(108)	(6.3%)	236	11.5%	(145.8%)
Interest earned - external investments	2,286	541	23.7%	541	23.7%	569	27.6%	(5.0%)
Interest earned - outstanding debtors	1,591	4,172	262.2%	4,172	262.2%	(0)	-	(19,868,785.7%)
Dividends received	-	-	-	-	-	-	-	-
Fines	9,854	469	4.8%	469	4.8%	585	6.3%	(19.9%)
Licences and permits	64	4	6.0%	4	6.0%	4	6.3%	2.4%
Agency services	2,572	840	32.7%	840	32.7%	394	16.3%	113.2%
Transfers recognised - operational	79,150	11,796	14.9%	11,796	14.9%	10,497	19.0%	12.4%
Other own revenue	8,514	2,691	31.6%	2,691	31.6%	2,807	36.1%	(4.1%)
Gains on disposal of PPE	7,800	-	-	-	-	-	-	-
Operating Expenditure	**350,454**	**68,285**	**19.5%**	**68,285**	**19.5%**	**64,337**	**20.8%**	**6.1%**
Employee related costs	123,373	27,633	22.4%	27,633	22.4%	26,656	22.7%	3.7%
Remuneration of councillors	5,514	1,225	22.2%	1,225	22.2%	1,393	27.1%	(12.0%)
Debt impairment	9,339	10	.1%	10	.1%	-	-	(100.0%)
Depreciation and asset impairment	11,922	881	7.4%	881	7.4%	-	-	(100.0%)
Finance charges	9,439	1	-	1	-	43	.5%	(97.0%)
Bulk purchases	82,398	18,687	22.7%	18,687	22.7%	17,381	22.7%	7.5%
Other Materials	57,778	3,140	5.4%	3,140	5.4%	10,634	27.1%	(70.5%)
Contracted services	24,189	1,080	4.5%	1,080	4.5%	1,596	8.8%	(32.3%)
Transfers and grants	1,920	297	15.5%	297	15.5%	732	26.5%	(59.4%)
Other expenditure	24,584	15,330	62.4%	15,330	62.4%	5,903	27.5%	159.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(9,223)**	**28,692**		**28,692**		**26,893**		
Transfers recognised - capital	12,281	(15)	(.1%)	(15)	(.1%)	-	-	(100.0%)
Contributions recognised - capital	-	-		-	-	-	-	-
Contributed assets	130	(7)	(5.1%)	(7)	(5.1%)	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**3,188**	**28,670**		**28,670**		**26,893**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**3,188**	**28,670**		**28,670**		**26,893**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3,188**	**28,670**		**28,670**		**26,893**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**3,188**	**28,670**		**28,670**		**26,893**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**30,946**	**8,177**	**26.4%**	**8,177**	**26.4%**	**886**	**3.2%**	**822.8%**
National Government	11,332	7,201	63.5%	7,201	63.5%	463	3.8%	1,454.1%
Provincial Government	949	304	32.0%	304	32.0%	2	.2%	18,013.1%
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**12,281**	**7,505**	**61.1%**	**7,505**	**61.1%**	**465**	**3.6%**	**1,513.9%**
Borrowing	7,622	-	-	-	-	165	2.9%	(100.0%)
Internally generated funds	10,913	672	6.2%	672	6.2%	256	2.8%	162.8%
Public contributions and donations	130	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**30,946**	**8,177**	**26.4%**	**8,177**	**26.4%**	**886**	**3.2%**	**822.8%**
Governance and Administration	**2,861**	**114**	**4.0%**	**114**	**4.0%**	**553**	**18.7%**	**(79.4%)**
Executive & Council	47	-	-	-	-	6	2.5%	(100.0%)
Budget & Treasury Office	2,813	1	-	1	-	449	16.6%	(99.7%)
Corporate Services	2	113	7,530.1%	113	7,530.1%	98	-	15.6%
Community and Public Safety	**4,559**	**328**	**7.2%**	**328**	**7.2%**	**40**	**1.3%**	**727.7%**
Community & Social Services	742	-	-	-	-	5	1.6%	(100.0%)
Sport And Recreation	3,813	328	8.6%	328	8.6%	35	1.2%	839.4%
Public Safety	-	-	-	-	-	-	-	-
Housing	5	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**13,186**	**7,734**	**58.7%**	**7,734**	**58.7%**	**165**	**1.3%**	**4,576.5%**
Planning and Development	47	1	2.1%	1	2.1%	-	-	(100.0%)
Road Transport	13,139	7,733	58.9%	7,733	58.9%	165	1.3%	4,575.9%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**10,340**	**-**	**-**	**-**	**-**	**128**	**1.5%**	**(100.0%)**
Electricity	4,924	-	-	-	-	18	.7%	(100.0%)
Water	2,070	-	-	-	-	110	3.4%	(100.0%)
Waste Water Management	331	-	-	-	-	-	-	-
Waste Management	3,015	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**329,404**	**88,318**	**26.8%**	**88,318**	**26.8%**	**77,077**	**26.5%**	**14.6%**
Property rates, penalties and collection charges	61,324	17,608	28.7%	17,608	28.7%	12,179	21.0%	44.6%
Service charges	156,910	38,217	24.4%	38,217	24.4%	32,978	22.4%	15.9%
Other revenue	**15,929**	**3,235**	**20.3%**	**3,235**	**20.3%**	**3,923**	**26.0%**	**(17.5%)**
Government - operating	79,150	16,442	20.8%	16,442	20.8%	22,239	40.3%	(26.1%)
Government - capital	12,281	12,025	97.9%	12,025	97.9%	5,190	42.3%	131.7%
Interest	3,811	791	20.8%	791	20.8%	569	16.2%	39.1%
Dividends	-	-	-	-	-	-	-	-
Payments	**(317,436)**	**(73,328)**	**23.1%**	**(73,328)**	**23.1%**	**(69,089)**	**24.9%**	**6.1%**
Suppliers and employees	(314,743)	(73,001)	23.2%	(73,001)	23.2%	(68,314)	24.9%	6.9%
Finance charges	(774)	-	-	-	-	(43)	5.9%	(100.0%)
Transfers and grants	(1,920)	(328)	17.1%	(328)	17.1%	(732)	26.5%	(55.2%)
Net Cash from/(used) Operating Activities	**11,968**	**14,989**	**125.2%**	**14,989**	**125.2%**	**7,987**	**57.4%**	**87.7%**
Cash Flow from Investing Activities								
Receipts	**7,831**	**1**	**-**	**1**	**-**	**1**	**.1%**	**14.3%**
Proceeds on disposal of PPE	7,800	-	-	-	-	-	-	-
Decrease in non-current debtors	31	1	2.1%	1	2.1%	1	2.1%	14.3%
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(30,946)**	**(8,177)**	**26.4%**	**(8,177)**	**26.4%**	**(886)**	**3.2%**	**822.8%**
Capital assets	(30,946)	(8,177)	26.4%	(8,177)	26.4%	(886)	3.2%	822.8%
Net Cash from/(used) Investing Activities	**(23,115)**	**(8,176)**	**35.4%**	**(8,176)**	**35.4%**	**(886)**	**3.3%**	**823.3%**
Cash Flow from Financing Activities								
Receipts	**7,894**	**29**	**.4%**	**29**	**.4%**	**2,534**	**43.3%**	**(98.8%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	7,622	-	-	-	-	2,400	42.4%	(100.0%)
Increase (decrease) in consumer deposits	273	29	10.7%	29	10.7%	134	71.2%	(78.2%)
Payments	**(2,831)**	**(21)**	**.8%**	**(21)**	**.8%**	**(61)**	**2.7%**	**(64.6%)**
Repayment of borrowing	(2,831)	(21)	.8%	(21)	.8%	(61)	2.7%	(64.6%)
Net Cash from/(used) Financing Activities	**5,063**	**8**	**.2%**	**8**	**.2%**	**2,474**	**68.5%**	**(99.7%)**
Net Increase/(Decrease) in cash held	**(6,083)**	**6,821**	**(112.1%)**	**6,821**	**(112.1%)**	**9,575**	**(99.5%)**	**(28.8%)**
Cash/cash equivalents at the year begin:	25,574	48,518	189.7%	48,518	189.7%	24,709	154.1%	96.4%
Cash/cash equivalents at the year end:	**19,490**	**55,339**	**283.9%**	**55,339**	**283.9%**	**34,285**	**534.4%**	**61.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	58,518	100.0%	-	-	-	-	-	-	58,518	100.0%	-	-	-	-
Total By Income Source	**58,518**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**58,518**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	58,518	100.0%	-	-	-	-	-	-	58,518	100.0%	-	-	-	-
Total By Customer Group	**58,518**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**58,518**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	20,308	100.0%	-	-	-	-	-	-	20,308	100.0%
Total	**20,308**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**20,308**	**100.0%**

Contact Details

Municipal Manager	Mr Dean O'Neill	028 425 5500
Financial Manager	Mr Hannes van Biljon	028 425 5500

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWELLENDAM (WC034)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**244,344**	**66,159**	**27.1%**	**66,159**	**27.1%**	**54,237**	**25.0%**	**22.0%**
Property rates	36,256	11,039	30.4%	11,039	30.4%	10,535	30.1%	4.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	78,293	19,141	24.4%	19,141	24.4%	17,406	25.0%	10.0%
Service charges - water revenue	17,285	3,560	20.6%	3,560	20.6%	3,162	22.4%	12.6%
Service charges - sanitation revenue	14,144	3,630	25.7%	3,630	25.7%	3,334	25.5%	8.9%
Service charges - refuse revenue	8,461	2,169	25.6%	2,169	25.6%	2,021	24.9%	7.4%
Service charges - other	-	-	-	-	-	344	535.9%	(100.0%)
Rental of facilities and equipment	525	193	36.7%	193	36.7%	191	12.2%	.7%
Interest earned - external investments	3,366	835	24.8%	835	24.8%	825	33.5%	1.2%
Interest earned - outstanding debtors	1,196	295	24.7%	295	24.7%	271	13.0%	9.0%
Dividends received	-	-	-	-	-	-	-	-
Fines	28,052	8,548	30.5%	8,548	30.5%	2,325	8.7%	267.6%
Licences and permits	857	336	39.3%	336	39.3%	-	-	(100.0%)
Agency services	1,540	454	29.5%	454	29.5%	815	47.8%	(44.2%)
Transfers recognised - operational	49,878	14,599	29.3%	14,599	29.3%	11,714	31.4%	24.6%
Other own revenue	3,490	1,042	29.9%	1,042	29.9%	1,294	71.6%	(19.5%)
Gains on disposal of PPE	1,000	317	31.7%	317	31.7%	-	-	(100.0%)
Operating Expenditure	**264,756**	**54,075**	**20.4%**	**54,075**	**20.4%**	**45,040**	**19.4%**	**20.1%**
Employee related costs	97,789	20,330	20.8%	20,330	20.8%	17,637	20.7%	15.3%
Remuneration of councillors	5,228	1,242	23.8%	1,242	23.8%	1,131	22.1%	9.8%
Debt impairment	21,040	5,548	26.4%	5,548	26.4%	0	-	1,686,131.0%
Depreciation and asset impairment	10,825	2,706	25.0%	2,706	25.0%	2,634	24.3%	2.8%
Finance charges	5,390	1,466	27.2%	1,466	27.2%	1,533	24.8%	(4.4%)
Bulk purchases	57,319	12,529	21.9%	12,529	21.9%	12,271	23.0%	2.1%
Other Materials	21,117	3,541	16.8%	3,541	16.8%	912	6.2%	288.3%
Contracted services	19,175	1,583	8.3%	1,583	8.3%	-	-	(100.0%)
Transfers and grants	2,372	262	11.0%	262	11.0%	138	9.3%	89.5%
Other expenditure	24,500	4,867	19.9%	4,867	19.9%	8,784	24.5%	(44.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(20,412)**	**12,084**		**12,084**		**9,197**		
Transfers recognised - capital	11,475	1,663	14.5%	1,663	14.5%	2,130	14.4%	(21.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(8,937)**	**13,747**		**13,747**		**11,327**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(8,937)**	**13,747**		**13,747**		**11,327**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(8,937)**	**13,747**		**13,747**		**11,327**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(8,937)**	**13,747**		**13,747**		**11,327**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**16,975**	**1,908**	**11.2%**	**1,908**	**11.2%**	**2,264**	**12.0%**	**(15.7%)**
National Government	11,475	1,663	14.5%	1,663	14.5%	2,224	15.0%	(25.2%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**11,475**	**1,663**	**14.5%**	**1,663**	**14.5%**	**2,224**	**15.0%**	**(25.2%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	5,500	245	4.5%	245	4.5%	40	1.0%	516.8%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**16,975**	**1,908**	**11.2%**	**1,908**	**11.2%**	**2,264**	**12.0%**	**(15.7%)**
Governance and Administration	**1,296**	**22**	**1.7%**	**22**	**1.7%**	**27**	**3.0%**	**(19.1%)**
Executive & Council	20	15	74.9%	15	74.9%	-	-	(100.0%)
Budget & Treasury Office	1,276	6	.5%	6	.5%	22	2.5%	(71.7%)
Corporate Services	-	1	-	1	-	5	-	(83.5%)
Community and Public Safety	**319**	**2**	**.6%**	**2**	**.6%**	**454**	**11.2%**	**(99.6%)**
Community & Social Services	84	2	2.3%	2	2.3%	-	-	(100.0%)
Sport And Recreation	235	-	-	-	-	454	50.9%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4,232**	**1,664**	**39.3%**	**1,664**	**39.3%**	**13**	**.3%**	**13,055.6%**
Planning and Development	95	2	2.1%	2	2.1%	-	-	(100.0%)
Road Transport	4,137	1,662	40.2%	1,662	40.2%	13	.3%	13,039.8%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**11,129**	**220**	**2.0%**	**220**	**2.0%**	**1,770**	**18.7%**	**(87.6%)**
Electricity	2,005	-	-	-	-	-	-	-
Water	6,459	209	3.2%	209	3.2%	1,770	-	(88.2%)
Waste Water Management	2,151	11	.5%	11	.5%	-	-	(100.0%)
Waste Management	515	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**229,265**	**67,611**	**29.5%**	**67,611**	**29.5%**	**57,335**	**28.0%**	**17.9%**
Property rates, penalties and collection charges	35,531	10,685	30.1%	10,685	30.1%	10,539	30.8%	1.4%
Service charges	115,819	24,508	21.2%	24,508	21.2%	22,096	21.5%	10.9%
Other revenue	**12,022**	**5,026**	**41.8%**	**5,026**	**41.8%**	**4,626**	**40.8%**	**8.6%**
Government - operating	49,878	17,244	34.6%	17,244	34.6%	15,083	40.5%	14.3%
Government - capital	11,475	9,313	81.2%	9,313	81.2%	4,167	28.1%	123.5%
Interest	4,538	835	18.4%	835	18.4%	825	18.3%	1.2%
Dividends	-	-	-	-	-	-	-	-
Payments	**(217,842)**	**(49,097)**	**22.5%**	**(49,097)**	**22.5%**	**(42,406)**	**21.6%**	**15.8%**
Suppliers and employees	(210,432)	(47,369)	22.5%	(47,369)	22.5%	(40,734)	21.5%	16.3%
Finance charges	(5,038)	(1,466)	29.1%	(1,466)	29.1%	(1,533)	26.5%	(4.4%)
Transfers and grants	(2,372)	(262)	11.0%	(262)	11.0%	(138)	9.3%	89.5%
Net Cash from/(used) Operating Activities	**11,423**	**18,514**	**162.1%**	**18,514**	**162.1%**	**14,929**	**172.3%**	**24.0%**
Cash Flow from Investing Activities								
Receipts	**1,000**	**(35,683)**	**(3,568.3%)**	**(35,683)**	**(3,568.3%)**	**(22,500)**	**(1,125.0%)**	**58.6%**
Proceeds on disposal of PPE	1,000	317	31.7%	317	31.7%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(36,000)	-	(36,000)	-	(22,500)	-	60.0%
Payments	**(16,975)**	**(1,908)**	**11.2%**	**(1,908)**	**11.2%**	**(2,264)**	**12.1%**	**(15.7%)**
Capital assets	(16,975)	(1,908)	11.2%	(1,908)	11.2%	(2,264)	12.1%	(15.7%)
Net Cash from/(used) Investing Activities	**(15,975)**	**(37,591)**	**235.3%**	**(37,591)**	**235.3%**	**(24,764)**	**147.7%**	**51.8%**
Cash Flow from Financing Activities								
Receipts	**92**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	92	-	-	-	-	-	-	-
Payments	**(4,744)**	**(663)**	**14.0%**	**(663)**	**14.0%**	**(603)**	**22.3%**	**9.9%**
Repayment of borrowing	(4,744)	(663)	14.0%	(663)	14.0%	(603)	22.3%	9.9%
Net Cash from/(used) Financing Activities	**(4,652)**	**(663)**	**14.2%**	**(663)**	**14.2%**	**(603)**	**22.3%**	**9.9%**
Net Increase/(Decrease) in cash held	**(9,204)**	**(19,740)**	**214.5%**	**(19,740)**	**214.5%**	**(10,438)**	**96.7%**	**89.1%**
Cash/cash equivalents at the year begin:	47,168	52,786	111.9%	52,786	111.9%	51,728	163.8%	2.0%
Cash/cash equivalents at the year end:	**37,964**	**33,046**	**87.0%**	**33,046**	**87.0%**	**41,290**	**198.7%**	**(20.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	39	3.0%	6	.4%	17	1.3%	1,266	95.3%	1,328	4.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4,950	80.4%	48	.8%	69	1.1%	1,088	17.7%	6,155	22.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5,029	52.2%	504	5.2%	319	3.3%	3,780	39.2%	9,630	34.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,986	39.8%	198	4.0%	200	4.0%	2,607	52.2%	4,990	17.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,182	39.0%	108	3.6%	131	4.3%	1,607	53.1%	3,029	10.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	43	37.9%	3	2.7%	1	.8%	67	58.6%	114	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	79	2.6%	25	.8%	88	2.9%	2,839	93.7%	3,031	10.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2,005)	478.8%	48	(11.5%)	65	(15.5%)	1,473	(351.7%)	(419)	(1.5%)	-	-	-	-
Total By Income Source	**11,302**	**40.6%**	**939**	**3.4%**	**890**	**3.2%**	**14,727**	**52.9%**	**27,858**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	339	39.2%	138	15.9%	1	.1%	388	44.9%	866	3.1%	-	-	-	-
Commercial	3,396	81.4%	104	2.5%	47	1.1%	623	15.0%	4,170	15.0%	-	-	-	-
Households	6,771	33.9%	602	3.0%	793	4.0%	11,831	59.2%	19,997	71.8%	-	-	-	-
Other	796	28.2%	96	3.4%	49	1.7%	1,884	66.7%	2,825	10.1%	-	-	-	-
Total By Customer Group	**11,302**	**40.6%**	**939**	**3.4%**	**890**	**3.2%**	**14,727**	**52.9%**	**27,858**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	255	100.0%	-	-	-	-	-	-	255	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**255**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**255**	**100.0%**

Contact Details

Municipal Manager	Mr A M Groenewald	028 514 8500
Financial Manager	Mr H B Schlebusch	028 514 8500

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERBERG (DC3)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**202,032**	**57,386**	**28.4%**	**57,386**	**28.4%**	**43,447**	**25.2%**	**32.1%**
Property rates	-	-		-	-	-	-	-
Property rates - penalties and collection charges	-	-		-	-	-	-	-
Service charges - electricity revenue	-	-		-	-	-	-	-
Service charges - water revenue	-	-		-	-	-	-	-
Service charges - sanitation revenue	-	-		-	-	-	-	-
Service charges - refuse revenue	9,921	-		-	-	-	-	-
Service charges - other	-	-		-	-	8	-	(100.0%)
Rental of facilities and equipment	11,355	13	.1%	13	.1%	778	7.2%	(98.4%)
Interest earned - external investments	1,400	327	23.3%	327	23.3%	225	16.1%	44.9%
Interest earned - outstanding debtors	0	2,714	2,714,276.0%	2,714	2,714,276.0%	101	101,039.0%	2,586.4%
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	135	31	23.0%	31	23.0%	18	14.2%	71.0%
Agency services	8,813	-	-	-	-	-	-	-
Transfers recognised - operational	158,024	52,350	33.1%	52,350	33.1%	39,921	28.0%	31.1%
Other own revenue	9,423	1,635	17.3%	1,635	17.3%	2,396	28.0%	(31.8%)
Gains on disposal of PPE	2,960	317	10.7%	317	10.7%	-	-	(100.0%)
Operating Expenditure	**201,905**	**39,963**	**19.8%**	**39,963**	**19.8%**	**31,413**	**17.4%**	**27.2%**
Employee related costs	105,553	23,000	21.8%	23,000	21.8%	21,407	22.0%	7.4%
Remuneration of councillors	6,169	1,489	24.1%	1,489	24.1%	947	17.3%	57.2%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3,101	9	.3%	9	.3%	2,279	73.5%	(99.6%)
Finance charges	5,625	63	1.1%	63	1.1%	13	.2%	396.3%
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	43,941	10,083	22.9%	10,083	22.9%	3,764	8.6%	167.9%
Contracted services	19,699	2,665	13.5%	2,665	13.5%	1,276	10.6%	108.8%
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	17,816	2,653	14.9%	2,653	14.9%	1,726	13.1%	53.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**127**	**17,423**		**17,423**		**12,033**		
Transfers recognised - capital	1,483	-	-	-	-	1,070	133.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1,610**	**17,423**		**17,423**		**13,104**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1,610**	**17,423**		**17,423**		**13,104**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1,610**	**17,423**		**17,423**		**13,104**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1,610**	**17,423**		**17,423**		**13,104**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**32,741**	**4,941**	**15.1%**	**4,941**	**15.1%**	**92**	**7.5%**	**5,274.9%**
National Government	-	-	-	-	-	-	-	-
Provincial Government	1,483	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**1,483**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	26,977	4,264	15.8%	4,264	15.8%	-	-	(100.0%)
Internally generated funds	4,281	677	15.8%	677	15.8%	92	21.8%	636.5%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**32,741**	**4,941**	**15.1%**	**4,941**	**15.1%**	**92**	**7.5%**	**5,274.9%**
Governance and Administration	**643**	**5**	**.8%**	**5**	**.8%**	**8**	**9.4%**	**(38.8%)**
Executive & Council	18	-	-	-	-	-	-	-
Budget & Treasury Office	607	3	.5%	3	.5%	6	8.5%	(56.8%)
Corporate Services	18	2	13.6%	2	13.6%	2	-	14.6%
Community and Public Safety	**5,059**	**666**	**13.2%**	**666**	**13.2%**	**83**	**8.3%**	**698.4%**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	1,175	-	-	-	-	74	36.0%	(100.0%)
Public Safety	3,683	662	18.0%	662	18.0%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	201	4	2.0%	4	2.0%	10	-	(57.1%)
Economic and Environmental Services	**62**	**6**	**8.9%**	**6**	**8.9%**	**-**	**-**	**(100.0%)**
Planning and Development	18	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	44	6	12.5%	6	12.5%	-	-	(100.0%)
Trading Services	**26,977**	**4,264**	**15.8%**	**4,264**	**15.8%**	**-**	**-**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	26,977	4,264	15.8%	4,264	15.8%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**200,555**	**57,835**	**28.8%**	**57,835**	**28.8%**	**46,151**	**26.8%**	**25.3%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	9,921	-	-	-	-	8	1.4%	(100.0%)
Other revenue	**29,726**	**1,981**	**6.7%**	**1,981**	**6.7%**	**2,273**	**8.2%**	**(12.9%)**
Government - operating	158,024	53,350	33.8%	53,350	33.8%	41,782	29.4%	27.7%
Government - capital	1,483	-	-	-	-	800	100.0%	(100.0%)
Interest	1,400	2,504	178.8%	2,504	178.8%	1,288	92.0%	94.4%
Dividends	-	-	-	-	-	-	-	-
Payments	**(192,299)**	**(41,072)**	**21.4%**	**(41,072)**	**21.4%**	**(30,563)**	**18.0%**	**34.4%**
Suppliers and employees	(191,969)	(41,009)	21.4%	(41,009)	21.4%	(30,550)	18.1%	34.2%
Finance charges	(329)	(63)	19.1%	(63)	19.1%	(13)	3.9%	396.3%
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**8,256**	**16,763**	**203.0%**	**16,763**	**203.0%**	**15,589**	**518.5%**	**7.5%**
Cash Flow from Investing Activities								
Receipts	**2,960**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	2,960	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(32,741)**	**(4,941)**	**15.1%**	**(4,941)**	**15.1%**	**(87)**	**7.2%**	**5,548.6%**
Capital assets	(32,741)	(4,941)	15.1%	(4,941)	15.1%	(87)	7.2%	5,548.6%
Net Cash from/(used) Investing Activities	**(29,781)**	**(4,941)**	**16.6%**	**(4,941)**	**16.6%**	**(87)**	**7.2%**	**5,548.6%**
Cash Flow from Financing Activities								
Receipts	**26,977**	**8**	**-**	**8**	**-**	**10**	**-**	**(19.7%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	26,977	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	8	-	8	-	10	-	(19.7%)
Payments	**(2,021)**	**(119)**	**5.9%**	**(119)**	**5.9%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(2,021)	(119)	5.9%	(119)	5.9%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**24,956**	**(111)**	**(.4%)**	**(111)**	**(.4%)**	**10**	**(1.1%)**	**(1,203.4%)**
Net Increase/(Decrease) in cash held	**3,432**	**11,711**	**341.2%**	**11,711**	**341.2%**	**15,511**	**1,765.5%**	**(24.5%)**
Cash/cash equivalents at the year begin:	21,735	36,802	169.3%	36,802	169.3%	32,424	190.4%	13.5%
Cash/cash equivalents at the year end:	**25,167**	**48,513**	**192.8%**	**48,513**	**192.8%**	**47,935**	**267.7%**	**1.2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1	100.0%	-	-	-	-	-	-	1	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	49	73.1%	7	10.4%	3	5.1%	8	11.4%	67	3.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	52	66.0%	9	11.4%	8	10.7%	9	11.9%	79	4.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	530	31.6%	110	6.6%	77	4.6%	960	57.2%	1,677	92.0%	-	-	-	-
Total By Income Source	**632**	**34.6%**	**126**	**6.9%**	**89**	**4.9%**	**977**	**53.6%**	**1,824**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(101)	(15.2%)	-	-	-	-	760	115.2%	660	36.2%	-	-	-	-
Commercial	(2)	(3.0%)	13	21.8%	-	-	48	81.2%	59	3.2%	-	-	-	-
Households	725	68.3%	113	10.7%	56	5.2%	168	15.8%	1,062	58.3%	-	-	-	-
Other	9	21.0%	-	-	33	77.6%	1	1.3%	43	2.4%	-	-	-	-
Total By Customer Group	**632**	**34.6%**	**126**	**6.9%**	**89**	**4.9%**	**977**	**53.6%**	**1,824**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	3,956	100.0%	-	-	-	-	-	-	3,956	85.8%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	655	100.0%	655	14.2%
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1	100.0%	1	-
Total	**3,956**	**85.8%**	**-**	**-**	**-**	**-**	**656**	**14.2%**	**4,612**	**100.0%**

Contact Details

Municipal Manager	Mr D Beretti (David)	028 425 1157
Financial Manager	Mr Johan Tesselaar	028 425 1157

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KANNALAND (WC041)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**146,466**	**37,073**	**25.3%**	**37,073**	**25.3%**	**33,383**	**25.6%**	**11.1%**
Property rates	20,113	7,497	37.3%	7,497	37.3%	7,381	46.3%	1.6%
Property rates - penalties and collection charges	-	874	-	874	-	-	-	(100.0%)
Service charges - electricity revenue	46,578	13,708	29.4%	13,708	29.4%	10,781	24.3%	27.2%
Service charges - water revenue	13,824	2,949	21.3%	2,949	21.3%	2,365	20.9%	24.7%
Service charges - sanitation revenue	8,401	1,583	18.8%	1,583	18.8%	1,667	21.5%	(5.0%)
Service charges - refuse revenue	6,190	1,558	25.2%	1,558	25.2%	1,571	27.3%	(.8%)
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	909	100	11.0%	100	11.0%	-	-	(100.0%)
Interest earned - external investments	500	15	3.0%	15	3.0%	-	-	(100.0%)
Interest earned - outstanding debtors	5,327	452	8.5%	452	8.5%	-	-	(100.0%)
Dividends received	3	-	-	-	-	-	-	-
Fines	8,486	573	6.7%	573	6.7%	295	4.9%	93.9%
Licences and permits	152	12	7.9%	12	7.9%	-	-	(100.0%)
Agency services	960	155	16.1%	155	16.1%	-	-	(100.0%)
Transfers recognised - operational	33,146	7,288	22.0%	7,288	22.0%	8,927	27.6%	(18.4%)
Other own revenue	1,876	308	16.4%	308	16.4%	397	50.0%	(22.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**143,977**	**34,177**	**23.7%**	**34,177**	**23.7%**	**23,851**	**18.9%**	**43.3%**
Employee related costs	55,215	11,920	21.6%	11,920	21.6%	10,806	23.9%	10.3%
Remuneration of councillors	3,053	741	24.3%	741	24.3%	692	22.6%	7.0%
Debt impairment	16,018	4,004	25.0%	4,004	25.0%	-	-	(100.0%)
Depreciation and asset impairment	10,661	2,809	26.3%	2,809	26.3%	61	.6%	4,490.9%
Finance charges	422	213	50.4%	213	50.4%	137	17.1%	55.6%
Bulk purchases	32,259	11,576	35.9%	11,576	35.9%	10,401	33.6%	11.3%
Other Materials	3,054	2	.1%	2	.1%	-	-	(100.0%)
Contracted services	8,280	1,699	20.5%	1,699	20.5%	60	-	2,715.0%
Transfers and grants	3,126	-	-	-	-	625	-	(100.0%)
Other expenditure	11,891	1,213	10.2%	1,213	10.2%	1,069	5.0%	13.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2,489**	**2,896**		**2,896**		**9,532**		
Transfers recognised - capital	44,648	1,047	2.3%	1,047	2.3%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**47,137**	**3,944**		**3,944**		**9,532**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**47,137**	**3,944**		**3,944**		**9,532**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**47,137**	**3,944**		**3,944**		**9,532**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**47,137**	**3,944**		**3,944**		**9,532**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**44,978**	**1,806**	**4.0%**	**1,806**	**4.0%**	**1,233**	**4.0%**	**46.5%**
National Government	44,648	1,375	3.1%	1,375	3.1%	1,233	4.0%	11.5%
Provincial Government	-	431	-	431	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**44,648**	**1,806**	**4.0%**	**1,806**	**4.0%**	**1,233**	**4.0%**	**46.5%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	330	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**44,978**	**1,806**	**4.0%**	**1,806**	**4.0%**	**1,233**	**4.0%**	**46.5%**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**3,176**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	3,176	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**330**	**-**	**-**	**-**	**-**	**1,233**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	330	-	-	-	-	1,233	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**41,472**	**1,806**	**4.4%**	**1,806**	**4.4%**	**-**	**-**	**(100.0%)**
Electricity	2,303	-	-	-	-	-	-	-
Water	29,169	1,806	6.2%	1,806	6.2%	-	-	(100.0%)
Waste Water Management	10,000	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**171,023**	**47,091**	**27.5%**	**47,091**	**27.5%**	**35,555**	**22.1%**	**32.4%**
Property rates, penalties and collection charges	16,058	5,360	33.4%	5,360	33.4%	2,182	13.7%	145.7%
Service charges	61,803	17,192	27.8%	17,192	27.8%	12,459	18.0%	38.0%
Other revenue	**11,931**	**5,223**	**43.8%**	**5,223**	**43.8%**	**549**	**6.6%**	**850.7%**
Government - operating	33,146	13,358	40.3%	13,358	40.3%	13,066	40.4%	2.2%
Government - capital	44,648	5,943	13.3%	5,943	13.3%	7,299	23.7%	(18.6%)
Interest	3,434	15	.4%	15	.4%	-	-	(100.0%)
Dividends	3	-	-	-	-	-	-	-
Payments	**(123,834)**	**(39,595)**	**32.0%**	**(39,595)**	**32.0%**	**(33,041)**	**26.2%**	**19.8%**
Suppliers and employees	(122,861)	(39,595)	32.2%	(39,595)	32.2%	(33,041)	29.5%	19.8%
Finance charges	(422)	-	-	-	-	-	-	-
Transfers and grants	(551)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**47,190**	**7,495**	**15.9%**	**7,495**	**15.9%**	**2,514**	**7.2%**	**198.2%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(44,648)**	**(1,806)**	**4.0%**	**(1,806)**	**4.0%**	**(1,233)**	**4.0%**	**46.5%**
Capital assets	(44,648)	(1,806)	4.0%	(1,806)	4.0%	(1,233)	4.0%	46.5%
Net Cash from/(used) Investing Activities	**(44,648)**	**(1,806)**	**4.0%**	**(1,806)**	**4.0%**	**(1,233)**	**4.0%**	**46.5%**
Cash Flow from Financing Activities								
Receipts	**-**	**4,000**	**-**	**4,000**	**-**	**4,000**	**-**	**-**
Short term loans	-	4,000	-	4,000	-	4,000	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(720)**	**(180)**	**25.0%**	**(180)**	**25.0%**	**(180)**	**-**	**-**
Repayment of borrowing	(720)	(180)	25.0%	(180)	25.0%	(180)	-	-
Net Cash from/(used) Financing Activities	**(720)**	**3,820**	**(530.6%)**	**3,820**	**(530.6%)**	**3,820**	**-**	**-**
Net Increase/(Decrease) in cash held	**1,821**	**9,510**	**522.1%**	**9,510**	**522.1%**	**5,101**	**126.7%**	**86.4%**
Cash/cash equivalents at the year begin:	560	1,490	266.1%	1,490	266.1%	277	-	437.3%
Cash/cash equivalents at the year end:	**2,381**	**11,000**	**461.9%**	**11,000**	**461.9%**	**5,378**	**133.6%**	**104.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1,677	11.8%	389	2.7%	373	2.6%	11,799	82.9%	14,238	21.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3,081	65.2%	78	1.6%	51	1.1%	1,519	32.1%	4,729	7.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2,747	16.0%	357	2.1%	347	2.0%	13,713	79.9%	17,164	25.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	468	5.5%	225	2.7%	209	2.5%	7,539	89.3%	8,441	12.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	913	9.1%	346	3.4%	295	2.9%	8,501	84.5%	10,056	14.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	1	2.6%	32	97.4%	32	-	-	-	-	-
Interest on Arrear Debtor Accounts	29	.3%	12	.1%	62	.5%	11,330	99.1%	11,434	17.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(753)	(57.8%)	124	9.5%	115	8.8%	1,818	139.5%	1,303	1.9%	-	-	-	-
Total By Income Source	**8,164**	**12.1%**	**1,531**	**2.3%**	**1,453**	**2.2%**	**56,250**	**83.5%**	**67,397**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	760	52.1%	44	3.0%	38	2.6%	616	42.3%	1,457	2.2%	-	-	-	-
Commercial	3,025	61.0%	89	1.8%	61	1.2%	1,782	36.0%	4,956	7.4%	-	-	-	-
Households	3,594	6.9%	1,214	2.3%	1,097	2.1%	46,275	88.7%	52,181	77.4%	-	-	-	-
Other	785	8.9%	184	2.1%	257	2.9%	7,577	86.1%	8,803	13.1%	-	-	-	-
Total By Customer Group	**8,164**	**12.1%**	**1,531**	**2.3%**	**1,453**	**2.2%**	**56,250**	**83.5%**	**67,397**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2,784	54.8%	2,189	43.1%	25	.5%	84	1.7%	5,082	18.6%
Bulk Water	27	2.9%	21	2.2%	16	1.8%	860	93.1%	924	3.4%
PAYE deductions	814	15.9%	-	-	-	-	4,323	84.1%	5,138	18.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	60	100.0%	-	-	-	-	-	-	60	.2%
Trade Creditors	505	9.5%	284	5.3%	1,085	20.4%	3,451	64.8%	5,325	19.5%
Auditor-General	115	1.8%	68	1.1%	58	.9%	5,975	96.1%	6,215	22.8%
Other	449	9.9%	242	5.3%	887	19.6%	2,958	65.2%	4,536	16.6%
Total	**4,754**	**17.4%**	**2,803**	**10.3%**	**2,071**	**7.6%**	**17,651**	**64.7%**	**27,279**	**100.0%**

Contact Details

Municipal Manager	Mr R Stevens (Municipal Manager)	028 551 1023
Financial Manager	Mr Kobus van Niekerk (Acting)	028 551 1023

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: HESSEQUA (WC042)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**453,282**	**179,770**	**39.7%**	**179,770**	**39.7%**	**157,332**	**37.9%**	**14.3%**
Property rates	84,865	86,741	102.2%	86,741	102.2%	77,951	102.1%	11.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	138,175	39,038	28.3%	39,038	28.3%	32,899	25.4%	18.7%
Service charges - water revenue	36,394	10,524	28.9%	10,524	28.9%	8,535	25.3%	23.3%
Service charges - sanitation revenue	21,197	7,418	35.0%	7,418	35.0%	6,991	36.7%	6.1%
Service charges - refuse revenue	18,162	4,876	26.8%	4,876	26.8%	3,763	25.2%	29.6%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1,952	716	36.7%	716	36.7%	482	26.7%	48.4%
Interest earned - external investments	5,528	3,770	68.2%	3,770	68.2%	1,011	20.9%	272.8%
Interest earned - outstanding debtors	1,573	503	32.0%	503	32.0%	319	35.7%	57.5%
Dividends received	-	-	-	-	-	-	-	-
Fines	67,872	1,503	2.2%	1,503	2.2%	2,630	6.4%	(42.9%)
Licences and permits	1,475	328	22.2%	328	22.2%	334	23.9%	(1.6%)
Agency services	2,032	500	24.6%	500	24.6%	416	21.3%	20.4%
Transfers recognised - operational	55,751	19,206	34.4%	19,206	34.4%	16,754	23.4%	14.6%
Other own revenue	15,808	4,345	27.5%	4,345	27.5%	5,246	35.5%	(17.2%)
Gains on disposal of PPE	2,500	303	12.1%	303	12.1%	0	-	167,504.4%
Operating Expenditure	**472,975**	**77,160**	**16.3%**	**77,160**	**16.3%**	**68,489**	**15.7%**	**12.7%**
Employee related costs	166,365	34,941	21.0%	34,941	21.0%	32,115	21.1%	8.8%
Remuneration of councillors	8,050	1,836	22.8%	1,836	22.8%	1,685	23.2%	9.0%
Debt impairment	59,530	1,002	1.7%	1,002	1.7%	-	-	(100.0%)
Depreciation and asset impairment	35,960	-	-	-	-	-	-	-
Finance charges	20,698	-	-	-	-	-	-	-
Bulk purchases	102,049	28,658	28.1%	28,658	28.1%	24,055	27.6%	19.1%
Other Materials	19,459	3,102	15.9%	3,102	15.9%	1,796	7.1%	72.7%
Contracted services	29,303	3,004	10.3%	3,004	10.3%	4,757	10.3%	(36.9%)
Transfers and grants	987	216	21.9%	216	21.9%	215	22.0%	.5%
Other expenditure	30,573	4,400	14.4%	4,400	14.4%	3,867	14.7%	13.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(19,693)**	**102,610**		**102,610**		**88,842**		
Transfers recognised - capital	15,524	2,824	18.2%	2,824	18.2%	1,730	10.9%	63.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	1,000	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(3,169)**	**105,434**		**105,434**		**90,572**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(3,169)**	**105,434**		**105,434**		**90,572**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(3,169)**	**105,434**		**105,434**		**90,572**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(3,169)**	**105,434**		**105,434**		**90,572**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**100,582**	**10,524**	**10.5%**	**10,524**	**10.5%**	**4,027**	**5.1%**	**161.3%**
National Government	15,189	-	-	-	-	3,447	23.4%	(100.0%)
Provincial Government	335	3,077	918.6%	3,077	918.6%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	1,000	-	-	-	-	-	-	-
Transfers recognised - capital	**16,524**	**3,077**	**18.6%**	**3,077**	**18.6%**	**3,447**	**21.7%**	**(10.7%)**
Borrowing	70,694	6,836	9.7%	6,836	9.7%	412	.8%	1,560.2%
Internally generated funds	13,365	610	4.6%	610	4.6%	168	1.6%	263.9%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**100,582**	**10,524**	**10.5%**	**10,524**	**10.5%**	**4,027**	**5.1%**	**161.3%**
Governance and Administration	**5,557**	**86**	**1.5%**	**86**	**1.5%**	**46**	**.9%**	**87.3%**
Executive & Council	40	-	-	-	-	-	-	-
Budget & Treasury Office	5,517	86	1.6%	86	1.6%	38	13.4%	125.4%
Corporate Services	-	-	-	-	-	8	.2%	(100.0%)
Community and Public Safety	**9,171**	**1,070**	**11.7%**	**1,070**	**11.7%**	**123**	**1.4%**	**770.7%**
Community & Social Services	2,509	489	19.5%	489	19.5%	37	1.7%	1,214.5%
Sport And Recreation	4,496	571	12.7%	571	12.7%	86	1.5%	566.0%
Public Safety	2,098	10	.5%	10	.5%	-	-	(100.0%)
Housing	68	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15,311**	**1,508**	**9.9%**	**1,508**	**9.9%**	**200**	**1.7%**	**653.6%**
Planning and Development	89	-	-	-	-	1	1.2%	(100.0%)
Road Transport	15,210	1,503	9.9%	1,503	9.9%	199	1.7%	653.5%
Environmental Protection	13	6	47.0%	6	47.0%	-	-	(100.0%)
Trading Services	**70,543**	**7,859**	**11.1%**	**7,859**	**11.1%**	**3,658**	**6.9%**	**114.9%**
Electricity	20,387	907	4.4%	907	4.4%	1	-	88,227.2%
Water	17,139	5,241	30.6%	5,241	30.6%	2,318	14.1%	126.1%
Waste Water Management	32,768	1,672	5.1%	1,672	5.1%	1,339	5.7%	24.9%
Waste Management	250	39	15.7%	39	15.7%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**407,348**	**133,822**	**32.9%**	**133,822**	**32.9%**	**121,528**	**31.0%**	**10.1%**
Property rates, penalties and collection charges	83,167	26,296	31.6%	26,296	31.6%	24,575	32.6%	7.0%
Service charges	209,650	47,502	22.7%	47,502	22.7%	43,699	22.6%	8.7%
Other revenue	**35,187**	**34,005**	**96.6%**	**34,005**	**96.6%**	**33,646**	**109.3%**	**1.1%**
Government - operating	55,751	19,206	34.4%	19,206	34.4%	16,754	23.4%	14.6%
Government - capital	16,524	2,824	17.1%	2,824	17.1%	1,730	10.9%	63.2%
Interest	7,069	3,988	56.4%	3,988	56.4%	1,124	19.6%	254.8%
Dividends	-	-	-	-	-	-	-	-
Payments	**(372,814)**	**(118,024)**	**31.7%**	**(118,024)**	**31.7%**	**(109,777)**	**30.8%**	**7.5%**
Suppliers and employees	(357,148)	(117,808)	33.0%	(117,808)	33.0%	(109,562)	32.6%	7.5%
Finance charges	(14,679)	-	-	-	-	-	-	-
Transfers and grants	(987)	(216)	21.9%	(216)	21.9%	(215)	22.0%	.5%
Net Cash from/(used) Operating Activities	**34,534**	**15,797**	**45.7%**	**15,797**	**45.7%**	**11,751**	**32.3%**	**34.4%**
Cash Flow from Investing Activities								
Receipts	**2,502**	**303**	**12.1%**	**303**	**12.1%**	**0**	**-**	**167,504.4%**
Proceeds on disposal of PPE	2,500	303	12.1%	303	12.1%	0	-	167,504.4%
Decrease in non-current debtors	2	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(94,366)**	**(10,524)**	**11.2%**	**(10,524)**	**11.2%**	**(4,027)**	**5.4%**	**161.3%**
Capital assets	(94,366)	(10,524)	11.2%	(10,524)	11.2%	(4,027)	5.4%	161.3%
Net Cash from/(used) Investing Activities	**(91,864)**	**(10,220)**	**11.1%**	**(10,220)**	**11.1%**	**(4,027)**	**5.6%**	**153.8%**
Cash Flow from Financing Activities								
Receipts	**70,904**	**175**	**.2%**	**175**	**.2%**	**160**	**.3%**	**9.2%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	70,694	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	210	175	83.3%	175	83.3%	160	81.7%	9.2%
Payments	**(15,738)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(15,738)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**55,166**	**175**	**.3%**	**175**	**.3%**	**160**	**.4%**	**9.2%**
Net Increase/(Decrease) in cash held	**(2,164)**	**5,752**	**(265.9%)**	**5,752**	**(265.9%)**	**7,884**	**637.4%**	**(27.0%)**
Cash/cash equivalents at the year begin:	149,869	219,860	146.7%	219,860	146.7%	211,779	175.8%	3.8%
Cash/cash equivalents at the year end:	**147,705**	**225,612**	**152.7%**	**225,612**	**152.7%**	**219,663**	**180.5%**	**2.7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4,164	49.0%	517	6.1%	318	3.7%	3,498	41.2%	8,497	14.7%	225	2.7%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10,471	74.4%	707	5.0%	231	1.6%	2,670	19.0%	14,080	24.3%	54	.4%	-	-
Receivables from Non-exchange Transactions - Property Rates	12,484	68.0%	1,108	6.0%	416	2.3%	4,363	23.7%	18,371	31.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2,811	40.6%	390	5.6%	223	3.2%	3,507	50.6%	6,931	12.0%	153	2.2%	-	-
Receivables from Exchange Transactions - Waste Management	2,347	53.8%	325	7.4%	162	3.7%	1,532	35.1%	4,366	7.5%	129	3.0%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	1	-	-	-
Interest on Arrear Debtor Accounts	304	15.1%	118	5.9%	103	5.1%	1,484	73.9%	2,009	3.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	578	15.5%	348	9.3%	257	6.9%	2,538	68.2%	3,720	6.4%	124	3.3%	-	-
Total By Income Source	**33,160**	**57.2%**	**3,513**	**6.1%**	**1,710**	**2.9%**	**19,591**	**33.8%**	**57,975**	**100.0%**	**686**	**1.2%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3,247	71.3%	136	3.0%	25	.6%	1,143	25.1%	4,551	7.9%	-	-	-	-
Commercial	6,566	78.1%	472	5.6%	182	2.2%	1,190	14.1%	8,409	14.5%	-	-	-	-
Households	23,347	51.9%	2,905	6.5%	1,503	3.3%	17,258	38.3%	45,014	77.6%	686	1.5%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**33,160**	**57.2%**	**3,513**	**6.1%**	**1,710**	**2.9%**	**19,591**	**33.8%**	**57,975**	**100.0%**	**686**	**1.2%**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	3,074	100.0%	-	-	-	-	-	-	3,074	74.2%
Bulk Water	558	100.0%	-	-	-	-	-	-	558	13.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	402	100.0%	-	-	-	-	-	-	402	9.7%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	106	100.0%	-	-	-	-	-	-	106	2.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**4,140**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**4,140**	**100.0%**

Contact Details

Municipal Manager	Mr Johan Jacobs	028 713 8000
Financial Manager	Mrs Lien Viljoen	028 713 8010

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MOSSEL BAY (WC043)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**962,885**	**211,671**	**22.0%**	**211,671**	**22.0%**	**381,776**	**41.6%**	**(44.6%)**
Property rates	117,329	33,681	28.7%	33,681	28.7%	108,954	100.4%	(69.1%)
Property rates - penalties and collection charges	-	-	-	-	-	(238)	-	(100.0%)
Service charges - electricity revenue	404,574	102,132	25.2%	102,132	25.2%	90,893	24.1%	12.4%
Service charges - water revenue	118,463	15,269	12.9%	15,269	12.9%	26,070	23.5%	(41.4%)
Service charges - sanitation revenue	63,512	13,931	21.9%	13,931	21.9%	75,032	129.8%	(81.4%)
Service charges - refuse revenue	56,304	13,016	23.1%	13,016	23.1%	11,042	25.8%	17.9%
Service charges - other	-	(3,508)	-	(3,508)	-	6,527	-	(153.7%)
Rental of facilities and equipment	5,400	1,391	25.8%	1,391	25.8%	1,509	29.5%	(7.8%)
Interest earned - external investments	37,500	10,067	26.8%	10,067	26.8%	9,569	29.3%	5.2%
Interest earned - outstanding debtors	1,879	375	20.0%	375	20.0%	401	17.7%	(6.4%)
Dividends received	-	-	-	-	-	-	-	-
Fines	4,939	2,974	60.2%	2,974	60.2%	868	2.3%	242.6%
Licences and permits	1,133	316	27.9%	316	27.9%	331	30.8%	(4.6%)
Agency services	6,000	1,573	26.2%	1,573	26.2%	1,435	28.6%	9.6%
Transfers recognised - operational	119,892	9,628	8.0%	9,628	8.0%	46,036	39.2%	(79.1%)
Other own revenue	25,081	10,826	43.2%	10,826	43.2%	3,348	17.7%	223.4%
Gains on disposal of PPE	879	-	-	-	-	1	-	(100.0%)
Operating Expenditure	**983,307**	**176,634**	**18.0%**	**176,634**	**18.0%**	**161,114**	**17.4%**	**9.6%**
Employee related costs	291,147	67,895	23.3%	67,895	23.3%	60,616	21.6%	12.0%
Remuneration of councillors	11,928	2,771	23.2%	2,771	23.2%	2,466	22.3%	12.4%
Debt impairment	18,722	370	2.0%	370	2.0%	-	-	(100.0%)
Depreciation and asset impairment	78,304	-	-	-	-	-	-	-
Finance charges	4,992	-	-	-	-	-	-	-
Bulk purchases	285,789	70,101	24.5%	70,101	24.5%	65,227	24.2%	7.5%
Other Materials	81,813	7,848	9.6%	7,848	9.6%	1,751	2.2%	348.1%
Contracted services	145,910	16,526	11.3%	16,526	11.3%	6,139	5.8%	169.2%
Transfers and grants	5,816	1,328	22.8%	1,328	22.8%	410	9.5%	223.6%
Other expenditure	57,432	9,795	17.1%	9,795	17.1%	24,503	36.5%	(60.0%)
Loss on disposal of PPE	1,454	-	-	-	-	1	.1%	(100.0%)
Surplus/(Deficit)	**(20,422)**	**35,037**		**35,037**		**220,662**		
Transfers recognised - capital	51,938	44,168	85.0%	44,168	85.0%	8,501	25.4%	419.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	955	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**31,516**	**79,206**		**79,206**		**230,118**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**31,516**	**79,206**		**79,206**		**230,118**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**31,516**	**79,206**		**79,206**		**230,118**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**31,516**	**79,206**		**79,206**		**230,118**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**181,755**	**14,173**	**7.8%**	**14,173**	**7.8%**	**21,500**	**17.0%**	**(34.1%)**
National Government	31,113	4,178	13.4%	4,178	13.4%	7,252	25.5%	(42.4%)
Provincial Government	15,000	2,049	13.7%	2,049	13.7%	1,250	128.1%	64.0%
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**46,113**	**6,227**	**13.5%**	**6,227**	**13.5%**	**8,501**	**28.9%**	**(26.7%)**
Borrowing	40,020	121	.3%	121	.3%	-	-	(100.0%)
Internally generated funds	93,442	7,146	7.6%	7,146	7.6%	12,403	13.9%	(42.4%)
Public contributions and donations	2,180	679	31.2%	679	31.2%	595	35.4%	14.1%
Capital Expenditure Standard Classification	**181,755**	**14,173**	**7.8%**	**14,173**	**7.8%**	**21,500**	**17.0%**	**(34.1%)**
Governance and Administration	**8,938**	**530**	**5.9%**	**530**	**5.9%**	**507**	**9.1%**	**4.6%**
Executive & Council	843	11	1.3%	11	1.3%	19	1.7%	(39.7%)
Budget & Treasury Office	8,096	519	6.4%	519	6.4%	2	.8%	22,842.5%
Corporate Services	-	-	-	-	-	486	11.6%	(100.0%)
Community and Public Safety	**25,201**	**2,797**	**11.1%**	**2,797**	**11.1%**	**5,770**	**50.7%**	**(51.5%)**
Community & Social Services	360	5	1.4%	5	1.4%	2,673	70.3%	(99.8%)
Sport And Recreation	4,196	165	3.9%	165	3.9%	1,235	24.2%	(86.7%)
Public Safety	5,395	271	5.0%	271	5.0%	1,015	42.5%	(73.3%)
Housing	15,250	2,356	15.5%	2,356	15.5%	847	846.8%	178.3%
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**25,653**	**4,181**	**16.3%**	**4,181**	**16.3%**	**3,116**	**12.3%**	**34.2%**
Planning and Development	3,320	186	5.6%	186	5.6%	183	12.1%	1.7%
Road Transport	22,197	3,995	18.0%	3,995	18.0%	2,933	12.3%	36.2%
Environmental Protection	135	-	-	-	-	-	-	-
Trading Services	**121,963**	**6,665**	**5.5%**	**6,665**	**5.5%**	**12,107**	**14.4%**	**(44.9%)**
Electricity	27,317	2,256	8.3%	2,256	8.3%	2,440	9.6%	(7.5%)
Water	33,125	946	2.9%	946	2.9%	4,243	13.5%	(77.7%)
Waste Water Management	48,041	3,276	6.8%	3,276	6.8%	4,388	18.3%	(25.3%)
Waste Management	13,480	187	1.4%	187	1.4%	1,036	35.6%	(82.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**992,815**	**255,844**	**25.8%**	**255,844**	**25.8%**	**222,201**	**23.7%**	**15.1%**
Property rates, penalties and collection charges	116,244	33,681	29.0%	33,681	29.0%	22,015	20.5%	53.0%
Service charges	649,991	140,839	21.7%	140,839	21.7%	119,838	20.7%	17.5%
Other revenue	**14,993**	**17,085**	**114.0%**	**17,085**	**114.0%**	**7,491**	**11.1%**	**128.1%**
Government - operating	121,892	9,628	7.9%	9,628	7.9%	50,803	43.2%	(81.0%)
Government - capital	49,938	44,168	88.4%	44,168	88.4%	12,369	37.0%	257.1%
Interest	39,758	10,442	26.3%	10,442	26.3%	9,686	27.7%	7.8%
Dividends	-	-	-	-	-	-	-	-
Payments	**(838,021)**	**(176,307)**	**21.0%**	**(176,307)**	**21.0%**	**(196,493)**	**23.5%**	**(10.3%)**
Suppliers and employees	(827,679)	(174,936)	21.1%	(174,936)	21.1%	(196,082)	23.7%	(10.8%)
Finance charges	(4,992)	(43)	.9%	(43)	.9%	-	-	(100.0%)
Transfers and grants	(5,350)	(1,328)	24.8%	(1,328)	24.8%	(410)	9.5%	223.6%
Net Cash from/(used) Operating Activities	**154,794**	**79,538**	**51.4%**	**79,538**	**51.4%**	**25,708**	**24.7%**	**209.4%**
Cash Flow from Investing Activities								
Receipts	**(4,601)**	**(76,646)**	**1,665.9%**	**(76,646)**	**1,665.9%**	**(3,280)**	**30.0%**	**2,236.4%**
Proceeds on disposal of PPE	7,299	112	1.5%	112	1.5%	-	-	(100.0%)
Decrease in non-current debtors	-	(1,165)	-	(1,165)	-	-	-	(100.0%)
Decrease in other non-current receivables	100	-	-	-	-	(280)	(280.5%)	(100.0%)
Decrease (increase) in non-current investments	(12,000)	(75,593)	629.9%	(75,593)	629.9%	(3,000)	25.0%	2,419.8%
Payments	**(181,755)**	**(14,173)**	**7.8%**	**(14,173)**	**7.8%**	**(21,495)**	**17.0%**	**(34.1%)**
Capital assets	(181,755)	(14,173)	7.8%	(14,173)	7.8%	(21,495)	17.0%	(34.1%)
Net Cash from/(used) Investing Activities	**(186,356)**	**(90,819)**	**48.7%**	**(90,819)**	**48.7%**	**(24,776)**	**18.1%**	**266.6%**
Cash Flow from Financing Activities								
Receipts	**41,108**	**682**	**1.7%**	**682**	**1.7%**	**732**	**10.9%**	**(6.8%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	40,020	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1,088	682	62.7%	682	62.7%	732	67.3%	(6.8%)
Payments	**(5,984)**	**(8)**	**.1%**	**(8)**	**.1%**	**(138)**	**3.2%**	**(94.5%)**
Repayment of borrowing	(5,984)	(8)	.1%	(8)	.1%	(138)	3.2%	(94.5%)
Net Cash from/(used) Financing Activities	**35,124**	**674**	**1.9%**	**674**	**1.9%**	**593**	**24.9%**	**13.6%**
Net Increase/(Decrease) in cash held	**3,562**	**(10,607)**	**(297.8%)**	**(10,607)**	**(297.8%)**	**1,526**	**(5.0%)**	**(795.0%)**
Cash/cash equivalents at the year begin:	358,908	14,350	4.0%	14,350	4.0%	417,342	128.0%	(96.6%)
Cash/cash equivalents at the year end:	**362,470**	**3,742**	**1.0%**	**3,742**	**1.0%**	**418,869**	**141.9%**	**(99.1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9,102	51.9%	1,560	8.9%	893	5.1%	5,995	34.2%	17,550	23.6%	35	.2%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	24,328	84.2%	1,639	5.7%	696	2.4%	2,213	7.7%	28,877	38.8%	62	.2%	-	-
Receivables from Non-exchange Transactions - Property Rates	10,143	62.4%	1,001	6.2%	587	3.6%	4,534	27.9%	16,265	21.9%	235	1.4%	-	-
Receivables from Exchange Transactions - Waste Water Management	6,043	61.0%	698	7.0%	350	3.5%	2,814	28.4%	9,905	13.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4,415	77.0%	474	8.3%	173	3.0%	673	11.7%	5,735	7.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	3.0%	3	2.0%	2	1.6%	137	93.4%	147	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(10,073)	248.2%	156	(3.9%)	172	(4.2%)	5,687	(140.1%)	(4,058)	(5.5%)	49	(1.2%)	-	-
Total By Income Source	**43,963**	**59.1%**	**5,530**	**7.4%**	**2,874**	**3.9%**	**22,054**	**29.6%**	**74,421**	**100.0%**	**382**	**.5%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3,170	60.5%	599	11.4%	453	8.6%	1,019	19.4%	5,242	7.0%	-	-	-	-
Commercial	21,812	71.1%	1,418	4.6%	734	2.4%	6,712	21.9%	30,676	41.2%	-	-	-	-
Households	18,980	49.3%	3,513	9.1%	1,686	4.4%	14,323	37.2%	38,503	51.7%	382	1.0%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**43,963**	**59.1%**	**5,530**	**7.4%**	**2,874**	**3.9%**	**22,054**	**29.6%**	**74,421**	**100.0%**	**382**	**.5%**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	51	100.0%	-	-	-	-	-	-	51	2.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2,044	100.0%	-	-	-	-	(0)	-	2,043	97.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**2,094**	**100.0%**	**-**	**-**	**-**	**-**	**(0)**	**-**	**2,094**	**100.0%**

Contact Details

Municipal Manager	Adv T. GILIOMEE	044 606 5003
Financial Manager	Mr D M Asmal	044 606 5009

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GEORGE (WC044)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**1,918,574**	**418,234**	**21.8%**	**418,234**	**21.8%**	**351,820**	**20.3%**	**18.9%**
Property rates	254,955	81,725	32.1%	81,725	32.1%	54,158	23.4%	50.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	647,628	139,215	21.5%	139,215	21.5%	153,789	25.5%	(9.5%)
Service charges - water revenue	134,199	22,328	16.6%	22,328	16.6%	25,136	20.2%	(11.2%)
Service charges - sanitation revenue	89,395	24,089	26.9%	24,089	26.9%	28,737	36.1%	(16.2%)
Service charges - refuse revenue	77,805	20,297	26.1%	20,297	26.1%	23,572	35.5%	(13.9%)
Service charges - other	-	3	-	3	-	1,184	422.7%	(99.8%)
Rental of facilities and equipment	5,596	1,991	35.6%	1,991	35.6%	2,041	41.5%	(2.4%)
Interest earned - external investments	38,610	10,767	27.9%	10,767	27.9%	5,058	16.2%	112.9%
Interest earned - outstanding debtors	5,805	904	15.6%	904	15.6%	554	10.6%	63.1%
Dividends received	-	-	-	-	-	-	-	-
Fines	72,569	3,472	4.8%	3,472	4.8%	4,264	5.7%	(18.6%)
Licences and permits	3,345	896	26.8%	896	26.8%	634	23.3%	41.4%
Agency services	8,427	7,177	85.2%	7,177	85.2%	18,600	233.5%	(61.4%)
Transfers recognised - operational	473,230	77,865	16.5%	77,865	16.5%	18,174	4.4%	328.4%
Other own revenue	107,010	27,505	25.7%	27,505	25.7%	15,923	18.5%	72.7%
Gains on disposal of PPE	-	-	-	-	-	(5)	-	(100.0%)
Operating Expenditure	**1,956,195**	**368,017**	**18.8%**	**368,017**	**18.8%**	**228,497**	**12.6%**	**61.1%**
Employee related costs	538,851	111,130	20.6%	111,130	20.6%	101,850	22.4%	9.1%
Remuneration of councillors	18,649	5,362	28.8%	5,362	28.8%	4,929	22.1%	8.8%
Debt impairment	67,987	5,591	8.2%	5,591	8.2%	6,767	10.6%	(17.4%)
Depreciation and asset impairment	162,429	40,607	25.0%	40,607	25.0%	(67)	-	(60,854.6%)
Finance charges	32,340	23	.1%	23	.1%	-	-	(100.0%)
Bulk purchases	439,392	104,370	23.8%	104,370	23.8%	48,272	11.8%	116.2%
Other Materials	39,077	5,696	14.6%	5,696	14.6%	5,326	14.8%	7.0%
Contracted services	543,703	76,651	14.1%	76,651	14.1%	48,395	9.3%	58.4%
Transfers and grants	212	-	-	-	-	-	-	-
Other expenditure	112,919	18,620	16.5%	18,620	16.5%	12,980	12.0%	43.4%
Loss on disposal of PPE	636	(33)	(5.1%)	(33)	(5.1%)	45	7.5%	(172.2%)
Surplus/(Deficit)	**(37,621)**	**50,217**		**50,217**		**123,323**		
Transfers recognised - capital	175,958	6,618	3.8%	6,618	3.8%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**138,337**	**56,835**		**56,835**		**123,323**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**138,337**	**56,835**		**56,835**		**123,323**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**138,337**	**56,835**		**56,835**		**123,323**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**138,337**	**56,835**		**56,835**		**123,323**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**429,111**	**27,847**	**6.5%**	**27,847**	**6.5%**	**24,914**	**7.3%**	**11.8%**
National Government	111,654	15,218	13.6%	15,218	13.6%	16,205	11.7%	(6.1%)
Provincial Government	75,051	690	.9%	690	.9%	7,020	11.9%	(90.2%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**186,705**	**15,908**	**8.5%**	**15,908**	**8.5%**	**23,225**	**10.1%**	**(31.5%)**
Borrowing	81,544	568	.7%	568	.7%	132	.7%	329.9%
Internally generated funds	160,861	11,371	7.1%	11,371	7.1%	1,556	1.7%	630.6%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**429,111**	**27,847**	**6.5%**	**27,847**	**6.5%**	**24,914**	**7.3%**	**11.8%**
Governance and Administration	**11,527**	**515**	**4.5%**	**515**	**4.5%**	**174**	**.9%**	**195.4%**
Executive & Council	1,210	113	9.4%	113	9.4%	37	.3%	205.6%
Budget & Treasury Office	10,268	16	.2%	16	.2%	70	.9%	(77.6%)
Corporate Services	50	386	772.5%	386	772.5%	67	-	477.5%
Community and Public Safety	**27,536**	**651**	**2.4%**	**651**	**2.4%**	**308**	**2.4%**	**111.2%**
Community & Social Services	6,466	69	1.1%	69	1.1%	19	.7%	256.9%
Sport And Recreation	12,572	461	3.7%	461	3.7%	5	.1%	8,296.9%
Public Safety	6,773	90	1.3%	90	1.3%	129	36.5%	(30.1%)
Housing	1,377	-	-	-	-	143	5.7%	(100.0%)
Health	350	30	8.7%	30	8.7%	11	4.7%	178.1%
Economic and Environmental Services	**123,637**	**13,655**	**11.0%**	**13,655**	**11.0%**	**11,298**	**9.3%**	**20.9%**
Planning and Development	1,618	625	38.6%	625	38.6%	8	5.7%	8,120.1%
Road Transport	122,019	13,030	10.7%	13,030	10.7%	11,291	9.3%	15.4%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**266,148**	**12,998**	**4.9%**	**12,998**	**4.9%**	**13,133**	**7.0%**	**(1.0%)**
Electricity	49,412	2,495	5.0%	2,495	5.0%	709	1.0%	252.2%
Water	63,862	3,058	4.8%	3,058	4.8%	6,230	13.0%	(50.9%)
Waste Water Management	138,709	7,180	5.2%	7,180	5.2%	6,194	10.4%	15.9%
Waste Management	14,164	265	1.9%	265	1.9%	-	-	(100.0%)
Other	**263**	**28**	**10.5%**	**28**	**10.5%**	**-**	**-**	**(100.0%)**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**1,977,679**	**529,615**	**26.8%**	**529,615**	**26.8%**	**387,518**	**21.6%**	**36.7%**
Property rates, penalties and collection charges	244,757	81,725	33.4%	81,725	33.4%	20,454	9.2%	299.6%
Service charges	911,065	205,932	22.6%	205,932	22.6%	151,252	18.0%	36.2%
Other revenue	**128,485**	**40,919**	**31.8%**	**40,919**	**31.8%**	**60,398**	**51.7%**	**(32.3%)**
Government - operating	473,230	156,237	33.0%	156,237	33.0%	90,982	23.0%	71.7%
Government - capital	175,958	33,131	18.8%	33,131	18.8%	58,465	31.6%	(43.3%)
Interest	44,183	11,671	26.4%	11,671	26.4%	5,967	16.5%	95.6%
Dividends	-	-	-	-	-	-	-	-
Payments	**(1,593,101)**	**(618,009)**	**38.8%**	**(618,009)**	**38.8%**	**(40,457)**	**2.8%**	**1,427.6%**
Suppliers and employees	(1,560,549)	(617,986)	39.6%	(617,986)	39.6%	(40,035)	2.8%	1,443.6%
Finance charges	(32,340)	(23)	.1%	(23)	.1%	-	-	(100.0%)
Transfers and grants	(212)	-	-	-	-	(423)	281.8%	(100.0%)
Net Cash from/(used) Operating Activities	**384,578**	**(88,394)**	**(23.0%)**	**(88,394)**	**(23.0%)**	**347,061**	**100.5%**	**(125.5%)**
Cash Flow from Investing Activities								
Receipts	**(133)**	**150,000**	**(112,602.5%)**	**150,000**	**(112,602.5%)**	**(197,499)**	**(1,717.5%)**	**(175.9%)**
Proceeds on disposal of PPE	-	-	-	-	-	2,501	21.6%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(133)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	150,000	-	150,000	-	(200,000)	-	(175.0%)
Payments	**(386,200)**	**(27,847)**	**7.2%**	**(27,847)**	**7.2%**	**(15,386)**	**5.0%**	**81.0%**
Capital assets	(386,200)	(27,847)	7.2%	(27,847)	7.2%	(15,386)	5.0%	81.0%
Net Cash from/(used) Investing Activities	**(386,333)**	**122,153**	**(31.6%)**	**122,153**	**(31.6%)**	**(212,884)**	**72.1%**	**(157.4%)**
Cash Flow from Financing Activities								
Receipts	**72,655**	**-**	**-**	**-**	**-**	**422**	**2.0%**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	69,865	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2,790	-	-	-	-	422	31.2%	(100.0%)
Payments	**(38,908)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(38,908)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**33,747**	**-**	**-**	**-**	**-**	**422**	**(2.1%)**	**(100.0%)**
Net Increase/(Decrease) in cash held	**31,992**	**33,759**	**105.5%**	**33,759**	**105.5%**	**134,598**	**447.5%**	**(74.9%)**
Cash/cash equivalents at the year begin:	519,028	862,579	166.2%	862,579	166.2%	503,167	153.2%	71.4%
Cash/cash equivalents at the year end:	**551,019**	**896,338**	**162.7%**	**896,338**	**162.7%**	**637,765**	**177.9%**	**40.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	15,275	18.3%	2,640	3.2%	1,757	2.1%	63,897	76.5%	83,568	37.1%	2,947	3.5%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	35,554	85.1%	1,133	2.7%	615	1.5%	4,493	10.8%	41,796	18.6%	20	-	-	-
Receivables from Non-exchange Transactions - Property Rates	23,371	53.4%	6,761	15.4%	1,097	2.5%	12,574	28.7%	43,803	19.4%	230	.5%	-	-
Receivables from Exchange Transactions - Waste Water Management	11,311	43.6%	1,141	4.4%	780	3.0%	12,691	49.0%	25,922	11.5%	1,293	5.0%	-	-
Receivables from Exchange Transactions - Waste Management	9,683	47.7%	975	4.8%	603	3.0%	9,027	44.5%	20,288	9.0%	1,100	5.4%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	30	43.4%	4	6.4%	4	5.6%	30	44.6%	68	-	11	16.6%	-	-
Interest on Arrear Debtor Accounts	522	5.9%	93	1.1%	83	.9%	8,174	92.1%	8,873	3.9%	456	5.1%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(10,653)	(1,121.4%)	448	47.2%	425	44.8%	10,729	1,129.4%	950	.4%	41	4.4%	-	-
Total By Income Source	**85,093**	**37.8%**	**13,196**	**5.9%**	**5,363**	**2.4%**	**121,616**	**54.0%**	**225,268**	**100.0%**	**6,099**	**2.7%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5,534	51.9%	4,579	43.0%	236	2.2%	306	2.9%	10,655	4.7%	-	-	-	-
Commercial	30,622	78.0%	544	1.4%	291	.7%	7,802	19.9%	39,259	17.4%	-	-	-	-
Households	49,620	28.4%	8,051	4.6%	4,822	2.8%	112,437	64.3%	174,929	77.7%	-	-	-	-
Other	(684)	(160.8%)	23	5.3%	15	3.6%	1,071	251.9%	425	.2%	6,099	1,434.2%	-	-
Total By Customer Group	**85,093**	**37.8%**	**13,196**	**5.9%**	**5,363**	**2.4%**	**121,616**	**54.0%**	**225,268**	**100.0%**	**6,099**	**2.7%**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	36,208	100.0%	-	-	-	-	-	-	36,208	66.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	6,380	100.0%	-	-	-	-	-	-	6,380	11.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10,858	92.6%	162	1.4%	50	.4%	660	5.6%	11,731	21.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**53,446**	**98.4%**	**162**	**.3%**	**50**	**.1%**	**660**	**1.2%**	**54,318**	**100.0%**

Contact Details

Municipal Manager	Mr Trevor Botha	044 801 9069
Financial Manager	Mr Keith Jordaan	044 801 9035

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OUDTSHOORN (WC045)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**609,343**	**258,302**	**42.4%**	**258,302**	**42.4%**	**264,674**	**42.9%**	**(2.4%)**
Property rates	87,723	87,691	100.0%	87,691	100.0%	85,493	102.1%	2.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	236,916	60,199	25.4%	60,199	25.4%	58,762	25.6%	2.4%
Service charges - water revenue	70,099	15,702	22.4%	15,702	22.4%	19,341	26.6%	(18.8%)
Service charges - sanitation revenue	32,685	32,379	99.1%	32,379	99.1%	36,369	101.9%	(11.0%)
Service charges - refuse revenue	17,216	17,816	103.5%	17,816	103.5%	23,250	97.5%	(23.4%)
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1,571	462	29.4%	462	29.4%	467	28.5%	(1.0%)
Interest earned - external investments	4,482	1,596	35.6%	1,596	35.6%	605	22.0%	163.7%
Interest earned - outstanding debtors	6,682	1,764	26.4%	1,764	26.4%	1,876	28.4%	(6.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	13,836	247	1.8%	247	1.8%	488	4.1%	(49.3%)
Licences and permits	-	-	-	-	-	4,090	22.5%	(100.0%)
Agency services	3,104	2,007	64.7%	2,007	64.7%	-	-	(100.0%)
Transfers recognised - operational	109,019	33,022	30.3%	33,022	30.3%	26,119	24.2%	26.4%
Other own revenue	26,010	5,416	20.8%	5,416	20.8%	7,814	34.5%	(30.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**655,203**	**125,850**	**19.2%**	**125,850**	**19.2%**	**141,941**	**21.4%**	**(11.3%)**
Employee related costs	263,061	49,541	18.8%	49,541	18.8%	44,758	20.9%	10.7%
Remuneration of councillors	11,154	2,545	22.8%	2,545	22.8%	2,358	22.3%	7.9%
Debt impairment	9,962	-	-	-	-	-	-	-
Depreciation and asset impairment	22,507	5,627	25.0%	5,627	25.0%	6,123	25.0%	(8.1%)
Finance charges	19,266	1,873	9.7%	1,873	9.7%	-	-	(100.0%)
Bulk purchases	166,372	38,341	23.0%	38,341	23.0%	36,358	23.4%	5.5%
Other Materials	26,370	5,298	20.1%	5,298	20.1%	-	-	(100.0%)
Contracted services	22,309	1,709	7.7%	1,709	7.7%	10,843	36.0%	(84.2%)
Transfers and grants	2,250	163	7.2%	163	7.2%	138	16.2%	18.5%
Other expenditure	111,952	20,754	18.5%	20,754	18.5%	41,364	21.1%	(49.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(45,860)**	**132,452**		**132,452**		**122,733**		
Transfers recognised - capital	50,441	4,586	9.1%	4,586	9.1%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**4,581**	**137,037**		**137,037**		**122,733**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**4,581**	**137,037**		**137,037**		**122,733**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**4,581**	**137,037**		**137,037**		**122,733**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**4,581**	**137,037**		**137,037**		**122,733**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**58,732**	**5,648**	**9.6%**	**5,648**	**9.6%**	**1,218**	**3.3%**	**363.6%**
National Government	41,936	4,343	10.4%	4,343	10.4%	357	1.2%	1,115.7%
Provincial Government	1,926	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**43,862**	**4,343**	**9.9%**	**4,343**	**9.9%**	**357**	**1.2%**	**1,115.7%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	14,870	1,305	8.8%	1,305	8.8%	861	11.7%	51.5%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**58,732**	**5,648**	**9.6%**	**5,648**	**9.6%**	**1,218**	**3.3%**	**363.6%**
Governance and Administration	**5,141**	**84**	**1.6%**	**84**	**1.6%**	**19**	**1.0%**	**349.5%**
Executive & Council	2,715	9	.3%	9	.3%	-	-	(100.0%)
Budget & Treasury Office	2,426	74	3.1%	74	3.1%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	19	-	(100.0%)
Community and Public Safety	**11,721**	**1,138**	**9.7%**	**1,138**	**9.7%**	**796**	**9.7%**	**43.0%**
Community & Social Services	3,376	-	-	-	-	-	-	-
Sport And Recreation	7,195	571	7.9%	571	7.9%	47	.6%	1,117.1%
Public Safety	1,149	568	49.4%	568	49.4%	749	214.0%	(24.2%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2,712**	**92**	**3.4%**	**92**	**3.4%**	**357**	**7.1%**	**(74.3%)**
Planning and Development	230	-	-	-	-	-	-	-
Road Transport	2,482	92	3.7%	92	3.7%	357	7.1%	(74.3%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**39,158**	**4,335**	**11.1%**	**4,335**	**11.1%**	**47**	**.2%**	**9,149.8%**
Electricity	4,639	128	2.8%	128	2.8%	-	-	(100.0%)
Water	29,739	3,519	11.8%	3,519	11.8%	47	.5%	7,409.5%
Waste Water Management	1,304	561	43.0%	561	43.0%	-	-	(100.0%)
Waste Management	3,477	127	3.6%	127	3.6%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**642,324**	**246,921**	**38.4%**	**246,921**	**38.4%**	**184,376**	**28.9%**	**33.9%**
Property rates, penalties and collection charges	85,091	25,084	29.5%	25,084	29.5%	37,289	45.9%	(32.7%)
Service charges	346,209	98,492	28.4%	98,492	28.4%	73,361	20.9%	34.3%
Other revenue	**40,600**	**65,322**	**160.9%**	**65,322**	**160.9%**	**23,522**	**43.3%**	**177.7%**
Government - operating	109,019	43,532	39.9%	43,532	39.9%	41,867	38.7%	4.0%
Government - capital	50,441	12,814	25.4%	12,814	25.4%	7,502	21.4%	70.8%
Interest	10,964	1,677	15.3%	1,677	15.3%	834	8.9%	101.0%
Dividends	-	-	-	-	-	-	-	-
Payments	**(586,177)**	**(207,927)**	**35.5%**	**(207,927)**	**35.5%**	**(163,201)**	**27.5%**	**27.4%**
Suppliers and employees	(564,661)	(205,891)	36.5%	(205,891)	36.5%	(141,474)	24.1%	45.5%
Finance charges	(19,266)	(1,873)	9.7%	(1,873)	9.7%	(21,727)	313.6%	(91.4%)
Transfers and grants	(2,250)	(163)	7.2%	(163)	7.2%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**56,147**	**38,994**	**69.5%**	**38,994**	**69.5%**	**21,175**	**46.7%**	**84.1%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(52,858)**	**(5,630)**	**10.7%**	**(5,630)**	**10.7%**	**(1,218)**	**3.3%**	**362.2%**
Capital assets	(52,858)	(5,630)	10.7%	(5,630)	10.7%	(1,218)	3.3%	362.2%
Net Cash from/(used) Investing Activities	**(52,858)**	**(5,630)**	**10.7%**	**(5,630)**	**10.7%**	**(1,218)**	**3.3%**	**362.2%**
Cash Flow from Financing Activities								
Receipts	**704**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	704	-	-	-	-	-	-	-
Payments	**(8,929)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(8,929)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(8,226)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(4,937)**	**33,364**	**(675.7%)**	**33,364**	**(675.7%)**	**19,957**	**(988.7%)**	**67.2%**
Cash/cash equivalents at the year begin:	40,218	69,342	172.4%	69,342	172.4%	27,816	93.0%	149.3%
Cash/cash equivalents at the year end:	**35,281**	**102,706**	**291.1%**	**102,706**	**291.1%**	**47,773**	**171.2%**	**115.0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3,044	10.8%	1,904	6.7%	1,747	6.2%	21,536	76.3%	28,231	14.1%	4,890	17.3%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15,522	64.3%	1,190	4.9%	351	1.5%	7,088	29.3%	24,151	12.1%	3,815	15.8%	-	-
Receivables from Non-exchange Transactions - Property Rates	64,727	81.1%	1,038	1.3%	746	.9%	13,289	16.7%	79,801	40.0%	1,987	2.5%	-	-
Receivables from Exchange Transactions - Waste Water Management	24,479	68.4%	604	1.7%	396	1.1%	10,313	28.8%	35,792	17.9%	4,944	13.8%	-	-
Receivables from Exchange Transactions - Waste Management	16,134	61.5%	540	2.1%	342	1.3%	9,223	35.2%	26,238	13.1%	5,106	19.5%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	1	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	652	12.0%	147	2.7%	136	2.5%	4,508	82.8%	5,443	2.7%	2,323	42.7%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**124,558**	**62.4%**	**5,423**	**2.7%**	**3,719**	**1.9%**	**65,957**	**33.0%**	**199,657**	**100.0%**	**23,065**	**11.6%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4,352	77.1%	745	13.2%	80	1.4%	467	8.3%	5,645	2.8%	-	-	-	-
Commercial	9,073	61.1%	247	1.7%	198	1.3%	5,337	35.9%	14,856	7.4%	-	-	-	-
Households	111,132	62.0%	4,430	2.5%	3,441	1.9%	60,153	33.6%	179,156	89.7%	23,065	12.9%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**124,558**	**62.4%**	**5,423**	**2.7%**	**3,719**	**1.9%**	**65,957**	**33.0%**	**199,657**	**100.0%**	**23,065**	**11.6%**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1,483	100.0%	-	-	-	-	-	-	1,483	4.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	3,159	100.0%	-	-	-	-	-	-	3,159	8.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1,079	19.3%	35	.6%	0	-	4,488	80.1%	5,603	15.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	26,150	100.0%	-	-	-	-	-	-	26,150	71.9%
Total	**31,870**	**87.6%**	**35**	**.1%**	**0**	**-**	**4,488**	**12.3%**	**36,394**	**100.0%**

Contact Details

Municipal Manager	Mr A. Paulse (Acting)	044 203 3004
Financial Manager	Mr F. Lotter	044 203 3003

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BITOU (WC047)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**662,413**	**176,095**	**26.6%**	**176,095**	**26.6%**	**150,907**	**24.3%**	**16.7%**
Property rates	130,947	35,309	27.0%	35,309	27.0%	42,813	33.7%	(17.5%)
Property rates - penalties and collection charges	-	567	-	567	-	295	-	92.3%
Service charges - electricity revenue	165,844	33,164	20.0%	33,164	20.0%	29,545	21.5%	12.3%
Service charges - water revenue	67,808	18,921	27.9%	18,921	27.9%	14,978	23.0%	26.3%
Service charges - sanitation revenue	53,310	20,185	37.9%	20,185	37.9%	14,559	23.8%	38.6%
Service charges - refuse revenue	31,443	11,652	37.1%	11,652	37.1%	8,584	22.7%	35.7%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1,560	244	15.6%	244	15.6%	231	15.4%	5.3%
Interest earned - external investments	8,842	2,331	26.4%	2,331	26.4%	1,302	15.3%	79.0%
Interest earned - outstanding debtors	5,654	1,925	34.1%	1,925	34.1%	1,324	25.1%	45.4%
Dividends received	-	-	-	-	-	-	-	-
Fines	23,813	197	.8%	197	.8%	1,923	8.4%	(89.8%)
Licences and permits	2,500	159	6.3%	159	6.3%	8	.1%	1,811.5%
Agency services	1,372	284	20.7%	284	20.7%	-	-	(100.0%)
Transfers recognised - operational	149,028	49,758	33.4%	49,758	33.4%	33,965	26.0%	46.5%
Other own revenue	19,511	1,399	7.2%	1,399	7.2%	1,380	9.8%	1.4%
Gains on disposal of PPE	782	-	-	-	-	-	-	-
Operating Expenditure	**617,565**	**116,902**	**18.9%**	**116,902**	**18.9%**	**98,182**	**17.2%**	**19.1%**
Employee related costs	209,541	48,812	23.3%	48,812	23.3%	50,367	24.0%	(3.1%)
Remuneration of councillors	7,047	1,394	19.8%	1,394	19.8%	1,423	24.8%	(2.1%)
Debt impairment	20,112	5,028	25.0%	5,028	25.0%	5,200	24.3%	(3.3%)
Depreciation and asset impairment	29,908	7,570	25.3%	7,570	25.3%	-	-	(100.0%)
Finance charges	17,805	237	1.3%	237	1.3%	-	-	(100.0%)
Bulk purchases	112,024	16,545	14.8%	16,545	14.8%	25,605	24.6%	(35.4%)
Other Materials	3,237	520	16.1%	520	16.1%	1,422	31.6%	(63.4%)
Contracted services	139,445	21,590	15.5%	21,590	15.5%	7,558	30.1%	185.7%
Transfers and grants	11,500	2,595	22.6%	2,595	22.6%	-	-	(100.0%)
Other expenditure	66,946	12,611	18.8%	12,611	18.8%	6,608	4.3%	90.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**44,848**	**59,193**		**59,193**		**52,724**		
Transfers recognised - capital	38,545	7,130	18.5%	7,130	18.5%	664	1.5%	974.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**83,393**	**66,322**		**66,322**		**53,388**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**83,393**	**66,322**		**66,322**		**53,388**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**83,393**	**66,322**		**66,322**		**53,388**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**83,393**	**66,322**		**66,322**		**53,388**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**81,969**	**13,252**	**16.2%**	**13,252**	**16.2%**	**7,505**	**6.7%**	**76.6%**
National Government	24,211	5,811	24.0%	5,811	24.0%	-	-	(100.0%)
Provincial Government	10,703	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**34,914**	**5,811**	**16.6%**	**5,811**	**16.6%**	**-**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	47,055	7,441	15.8%	7,441	15.8%	7,505	26.6%	(.8%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**81,969**	**13,252**	**16.2%**	**13,252**	**16.2%**	**7,505**	**6.7%**	**76.6%**
Governance and Administration	**2,092**	**211**	**10.1%**	**211**	**10.1%**	**7,505**	**229.5%**	**(97.2%)**
Executive & Council	-	-	-	-	-	7,505	-	(100.0%)
Budget & Treasury Office	2,092	82	3.9%	82	3.9%	-	-	(100.0%)
Corporate Services	-	129	-	129	-	-	-	(100.0%)
Community and Public Safety	**6,032**	**2,300**	**38.1%**	**2,300**	**38.1%**	**-**	**-**	**(100.0%)**
Community & Social Services	703	190	27.0%	190	27.0%	-	-	(100.0%)
Sport And Recreation	4,978	2,110	42.4%	2,110	42.4%	-	-	(100.0%)
Public Safety	350	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**27,318**	**4,830**	**17.7%**	**4,830**	**17.7%**	**-**	**-**	**(100.0%)**
Planning and Development	2,094	0	-	0	-	-	-	(100.0%)
Road Transport	25,224	4,830	19.1%	4,830	19.1%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**46,527**	**5,912**	**12.7%**	**5,912**	**12.7%**	**-**	**-**	**(100.0%)**
Electricity	12,306	821	6.7%	821	6.7%	-	-	(100.0%)
Water	13,820	1,056	7.6%	1,056	7.6%	-	-	(100.0%)
Waste Water Management	19,402	4,025	20.7%	4,025	20.7%	-	-	(100.0%)
Waste Management	1,000	10	1.0%	10	1.0%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**649,701**	**126,679**	**19.5%**	**126,679**	**19.5%**	**156,910**	**24.9%**	**(19.3%)**
Property rates, penalties and collection charges	121,803	30,366	24.9%	30,366	24.9%	39,440	32.7%	(23.0%)
Service charges	296,172	63,787	21.5%	63,787	21.5%	60,921	21.1%	4.7%
Other revenue	**30,053**	**3,661**	**12.2%**	**3,661**	**12.2%**	**10,275**	**34.8%**	**(64.4%)**
Government - operating	149,028	16,527	11.1%	16,527	11.1%	33,559	25.6%	(50.8%)
Government - capital	38,545	10,850	28.1%	10,850	28.1%	10,089	22.2%	7.5%
Interest	14,101	1,489	10.6%	1,489	10.6%	2,626	19.4%	(43.3%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(544,409)**	**(111,818)**	**20.5%**	**(111,818)**	**20.5%**	**(57,445)**	**11.3%**	**94.7%**
Suppliers and employees	(517,337)	(108,986)	21.1%	(108,986)	21.1%	(57,445)	11.8%	89.7%
Finance charges	(15,572)	(237)	1.5%	(237)	1.5%	-	-	(100.0%)
Transfers and grants	(11,500)	(2,595)	22.6%	(2,595)	22.6%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**105,292**	**14,860**	**14.1%**	**14,860**	**14.1%**	**99,465**	**81.6%**	**(85.1%)**
Cash Flow from Investing Activities								
Receipts	**130**	**6,105**	**4,694.4%**	**6,105**	**4,694.4%**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	1,274	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	2	3	157.9%	3	157.9%	-	-	(100.0%)
Decrease (increase) in non-current investments	(1,146)	6,102	(532.6%)	6,102	(532.6%)	-	-	(100.0%)
Payments	**(66,470)**	**(13,252)**	**19.9%**	**(13,252)**	**19.9%**	**(8,657)**	**7.7%**	**53.1%**
Capital assets	(66,470)	(13,252)	19.9%	(13,252)	19.9%	(8,657)	7.7%	53.1%
Net Cash from/(used) Investing Activities	**(66,340)**	**(7,147)**	**10.8%**	**(7,147)**	**10.8%**	**(8,657)**	**7.7%**	**(17.4%)**
Cash Flow from Financing Activities								
Receipts	**352**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	352	-	-	-	-	-	-	-
Payments	**(19,223)**	**(185)**	**1.0%**	**(185)**	**1.0%**	**(170)**	**.9%**	**8.9%**
Repayment of borrowing	(19,223)	(185)	1.0%	(185)	1.0%	(170)	.9%	8.9%
Net Cash from/(used) Financing Activities	**(18,871)**	**(185)**	**1.0%**	**(185)**	**1.0%**	**(170)**	**(.8%)**	**8.9%**
Net Increase/(Decrease) in cash held	**20,081**	**7,528**	**37.5%**	**7,528**	**37.5%**	**90,638**	**301.7%**	**(91.7%)**
Cash/cash equivalents at the year begin:	179,852	136,997	76.2%	136,997	76.2%	126,055	85.3%	8.7%
Cash/cash equivalents at the year end:	**199,934**	**144,525**	**72.3%**	**144,525**	**72.3%**	**216,693**	**121.9%**	**(33.3%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6,439	16.1%	3,537	8.8%	3,597	9.0%	26,408	66.1%	39,980	21.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10,158	46.4%	1,785	8.2%	1,205	5.5%	8,747	39.9%	21,895	11.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7,956	16.7%	2,416	5.1%	10,832	22.7%	26,494	55.5%	47,698	25.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6,913	18.2%	3,979	10.5%	3,573	9.4%	23,554	62.0%	38,019	20.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4,076	13.5%	2,342	7.8%	2,008	6.7%	21,745	72.1%	30,172	16.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	147	2.4%	55	.9%	102	1.6%	5,910	95.1%	6,214	3.4%	-	-	-	-
Total By Income Source	**35,689**	**19.4%**	**14,114**	**7.7%**	**21,317**	**11.6%**	**112,858**	**61.3%**	**183,978**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	465	7.1%	200	3.0%	2,260	34.4%	3,649	55.5%	6,574	3.6%	-	-	-	-
Commercial	463	26.1%	258	14.5%	269	15.2%	782	44.1%	1,772	1.0%	-	-	-	-
Households	34,761	19.8%	13,656	7.8%	18,788	10.7%	108,427	61.7%	175,632	95.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**35,689**	**19.4%**	**14,114**	**7.7%**	**21,317**	**11.6%**	**112,858**	**61.3%**	**183,978**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(2,115)	100.0%	-	-	-	-	-	-	(2,115)	190.4%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1,005	100.0%	-	-	-	-	-	-	1,005	(90.4%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**(1,111)**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**(1,111)**	**100.0%**

Contact Details

Municipal Manager	Mr Thabo Ndlovu	044 501 3172
Financial Manager	Mr Vincent Bongani Mkhefa	044 533 1400

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KNYSNA (WC048)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**914,544**	**421,566**	**46.1%**	**421,566**	**46.1%**	**392,371**	**48.3%**	**7.4%**
Property rates	215,403	217,538	101.0%	217,538	101.0%	209,025	104.1%	4.1%
Property rates - penalties and collection charges	-	660	-	660	-	815	-	(19.0%)
Service charges - electricity revenue	250,865	69,107	27.5%	69,107	27.5%	65,611	27.9%	5.3%
Service charges - water revenue	79,542	29,296	36.8%	29,296	36.8%	30,150	42.0%	(2.8%)
Service charges - sanitation revenue	29,482	29,399	99.7%	29,399	99.7%	14,802	105.4%	98.6%
Service charges - refuse revenue	26,323	22,693	86.2%	22,693	86.2%	20,983	99.8%	8.2%
Service charges - other	-	1,049	-	1,049	-	1,105	36.1%	(5.1%)
Rental of facilities and equipment	6,657	1,149	17.3%	1,149	17.3%	444	7.0%	158.8%
Interest earned - external investments	11,760	1,888	16.1%	1,888	16.1%	2,156	22.2%	(12.4%)
Interest earned - outstanding debtors	12,074	2,907	24.1%	2,907	24.1%	2,206	62.3%	31.8%
Dividends received	-	-	-	-	-	-	-	-
Fines	110,597	2,934	2.7%	2,934	2.7%	4,486	4.6%	(34.6%)
Licences and permits	1,572	388	24.7%	388	24.7%	466	31.4%	(16.7%)
Agency services	2,909	777	26.7%	777	26.7%	735	26.6%	5.7%
Transfers recognised - operational	153,822	40,746	26.5%	40,746	26.5%	38,685	27.5%	5.3%
Other own revenue	12,538	1,005	8.0%	1,005	8.0%	702	15.7%	43.2%
Gains on disposal of PPE	1,000	30	3.0%	30	3.0%	-	-	(100.0%)
Operating Expenditure	**878,261**	**163,164**	**18.6%**	**163,164**	**18.6%**	**151,502**	**18.7%**	**7.7%**
Employee related costs	254,199	55,774	21.9%	55,774	21.9%	51,679	23.5%	7.9%
Remuneration of councillors	8,653	1,962	22.7%	1,962	22.7%	1,947	23.5%	.7%
Debt impairment	108,875	5,844	5.4%	5,844	5.4%	5,532	6.7%	5.6%
Depreciation and asset impairment	31,511	7,999	25.4%	7,999	25.4%	7,830	25.3%	2.2%
Finance charges	14,395	2,226	15.5%	2,226	15.5%	2,820	14.5%	(21.0%)
Bulk purchases	177,274	41,851	23.6%	41,851	23.6%	38,631	24.5%	8.3%
Other Materials	50,292	5,304	10.5%	5,304	10.5%	3,687	11.6%	43.9%
Contracted services	173,343	8,940	5.2%	8,940	5.2%	3,929	13.2%	127.5%
Transfers and grants	3,150	135	4.3%	135	4.3%	1,880	82.5%	(92.8%)
Other expenditure	56,568	33,129	58.6%	33,129	58.6%	33,566	14.7%	(1.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**36,284**	**258,403**		**258,403**		**240,868**		
Transfers recognised - capital	53,360	15,360	28.8%	15,360	28.8%	18,695	32.2%	(17.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**89,643**	**273,762**		**273,762**		**259,563**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**89,643**	**273,762**		**273,762**		**259,563**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**89,643**	**273,762**		**273,762**		**259,563**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**89,643**	**273,762**		**273,762**		**259,563**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**150,742**	**24,167**	**16.0%**	**24,167**	**16.0%**	**23,924**	**17.4%**	**1.0%**
National Government	42,056	7,973	19.0%	7,973	19.0%	10,995	33.7%	(27.5%)
Provincial Government	11,360	9,779	86.1%	9,779	86.1%	7,614	29.8%	28.4%
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**53,416**	**17,752**	**33.2%**	**17,752**	**33.2%**	**18,609**	**32.0%**	**(4.6%)**
Borrowing	50,196	4,707	9.4%	4,707	9.4%	2,891	7.5%	62.8%
Internally generated funds	47,130	1,708	3.6%	1,708	3.6%	2,424	5.9%	(29.5%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**150,742**	**24,167**	**16.0%**	**24,167**	**16.0%**	**23,924**	**17.4%**	**1.0%**
Governance and Administration	**3,346**	**61**	**1.8%**	**61**	**1.8%**	**603**	**5.8%**	**(89.9%)**
Executive & Council	-	1	-	1	-	497	12.9%	(99.8%)
Budget & Treasury Office	3,346	19	.6%	19	.6%	102	1.6%	(81.1%)
Corporate Services	-	41	-	41	-	4	-	810.1%
Community and Public Safety	**29,511**	**10,230**	**34.7%**	**10,230**	**34.7%**	**12,567**	**31.3%**	**(18.6%)**
Community & Social Services	17,451	1,578	9.0%	1,578	9.0%	4,763	29.6%	(66.9%)
Sport And Recreation	1,400	219	15.6%	219	15.6%	652	32.6%	(66.4%)
Public Safety	660	-	-	-	-	1,256	-	(100.0%)
Housing	10,000	8,434	84.3%	8,434	84.3%	5,896	26.8%	43.0%
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**19,350**	**102**	**.5%**	**102**	**.5%**	**2,051**	**14.4%**	**(95.0%)**
Planning and Development	250	-	-	-	-	-	-	-
Road Transport	19,100	102	.5%	102	.5%	2,051	14.4%	(95.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**98,535**	**13,774**	**14.0%**	**13,774**	**14.0%**	**8,703**	**12.0%**	**58.3%**
Electricity	26,594	662	2.5%	662	2.5%	237	1.0%	179.8%
Water	42,919	9,120	21.2%	9,120	21.2%	7,793	29.8%	17.0%
Waste Water Management	27,492	3,591	13.1%	3,591	13.1%	673	3.4%	433.7%
Waste Management	1,530	401	26.2%	401	26.2%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**839,119**	**252,624**	**30.1%**	**252,624**	**30.1%**	**248,181**	**29.5%**	**1.8%**
Property rates, penalties and collection charges	198,171	59,622	30.1%	59,622	30.1%	66,667	35.1%	(10.6%)
Service charges	369,201	74,904	20.3%	74,904	20.3%	72,448	22.2%	3.4%
Other revenue	**42,543**	**45,408**	**106.7%**	**45,408**	**106.7%**	**48,711**	**43.1%**	**(6.8%)**
Government - operating	153,822	45,168	29.4%	45,168	29.4%	46,028	32.7%	(1.9%)
Government - capital	53,360	25,633	48.0%	25,633	48.0%	12,172	20.9%	110.6%
Interest	22,023	1,888	8.6%	1,888	8.6%	2,156	16.5%	(12.4%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(721,719)**	**(226,204)**	**31.3%**	**(226,204)**	**31.3%**	**(215,516)**	**30.9%**	**5.0%**
Suppliers and employees	(704,174)	(223,855)	31.8%	(223,855)	31.8%	(212,624)	31.4%	5.3%
Finance charges	(14,395)	(2,226)	15.5%	(2,226)	15.5%	(2,779)	14.2%	(19.9%)
Transfers and grants	(3,150)	(122)	3.9%	(122)	3.9%	(114)	5.0%	7.7%
Net Cash from/(used) Operating Activities	**117,400**	**26,419**	**22.5%**	**26,419**	**22.5%**	**32,665**	**22.8%**	**(19.1%)**
Cash Flow from Investing Activities								
Receipts	**1,000**	**240**	**24.0%**	**240**	**24.0%**	**494**	**98.7%**	**(51.5%)**
Proceeds on disposal of PPE	1,000	-	-	-	-	-	-	-
Decrease in non-current debtors	-	580	-	580	-	494	-	17.6%
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(341)	-	(341)	-	-	-	(100.0%)
Payments	**(147,687)**	**(24,203)**	**16.4%**	**(24,203)**	**16.4%**	**(23,965)**	**17.4%**	**1.0%**
Capital assets	(147,687)	(24,203)	16.4%	(24,203)	16.4%	(23,965)	17.4%	1.0%
Net Cash from/(used) Investing Activities	**(146,687)**	**(23,964)**	**16.3%**	**(23,964)**	**16.3%**	**(23,471)**	**17.1%**	**2.1%**
Cash Flow from Financing Activities								
Receipts	**50,965**	**192**	**.4%**	**192**	**.4%**	**3,804**	**9.7%**	**(95.0%)**
Short term loans	-	-	-	-	-	3,600	-	(100.0%)
Borrowing long term/refinancing	50,196	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	770	192	24.9%	192	24.9%	204	27.9%	(5.8%)
Payments	**(16,736)**	**(3,266)**	**19.5%**	**(3,266)**	**19.5%**	**(2,265)**	**16.0%**	**44.2%**
Repayment of borrowing	(16,736)	(3,266)	19.5%	(3,266)	19.5%	(2,265)	16.0%	44.2%
Net Cash from/(used) Financing Activities	**34,229**	**(3,075)**	**(9.0%)**	**(3,075)**	**(9.0%)**	**1,539**	**6.1%**	**(299.8%)**
Net Increase/(Decrease) in cash held	**4,942**	**(619)**	**(12.5%)**	**(619)**	**(12.5%)**	**10,732**	**33.8%**	**(105.8%)**
Cash/cash equivalents at the year begin:	67,227	75,917	112.9%	75,917	112.9%	106,972	141.6%	(29.0%)
Cash/cash equivalents at the year end:	**72,169**	**75,298**	**104.3%**	**75,298**	**104.3%**	**117,704**	**109.7%**	**(36.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	15,722	23.4%	3,597	5.3%	1,639	2.4%	46,374	68.9%	67,331	22.3%	12	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19,401	64.6%	1,944	6.5%	1,225	4.1%	7,475	24.9%	30,045	9.9%	1	-	-	-
Receivables from Non-exchange Transactions - Property Rates	63,052	61.2%	3,417	3.3%	2,319	2.3%	34,254	33.2%	103,042	34.1%	5	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13,098	40.7%	1,557	4.8%	311	1.0%	17,232	53.5%	32,199	10.6%	1	-	-	-
Receivables from Exchange Transactions - Waste Management	8,951	31.2%	1,091	3.8%	309	1.1%	18,377	64.0%	28,728	9.5%	2	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	473	6.9%	129	1.9%	65	1.0%	6,156	90.2%	6,823	2.3%	-	-	-	-
Interest on Arrear Debtor Accounts	4,419	12.2%	1,191	3.3%	1,206	3.3%	29,554	81.3%	36,370	12.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(7,200)	329.3%	225	(10.3%)	486	(22.2%)	4,302	(196.8%)	(2,187)	(.7%)	-	-	-	-
Total By Income Source	**117,916**	**39.0%**	**13,150**	**4.3%**	**7,561**	**2.5%**	**163,724**	**54.2%**	**302,350**	**100.0%**	**22**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	7,552	74.3%	240	2.4%	258	2.5%	2,117	20.8%	10,167	3.4%	-	-	-	-
Commercial	25,203	40.2%	3,836	6.1%	2,135	3.4%	31,458	50.2%	62,632	20.7%	-	-	-	-
Households	85,160	37.1%	9,075	4.0%	5,168	2.3%	130,148	56.7%	229,551	75.9%	22	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**117,916**	**39.0%**	**13,150**	**4.3%**	**7,561**	**2.5%**	**163,724**	**54.2%**	**302,350**	**100.0%**	**22**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	327	100.0%	-	-	-	-	-	-	327	16.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1,658	100.0%	-	-	-	-	-	-	1,658	83.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1,985**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1,985**	**100.0%**

Contact Details

Municipal Manager	Mr Kam Chetty	044 302 6590
Financial Manager	Mr Mbulelo Memani	044 302 6463

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GARDEN ROUTE (DC4)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**390,115**	**74,393**	**19.1%**	**74,393**	**19.1%**	**76,631**	**22.2%**	**(2.9%)**
Property rates	-	-		-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2,718	-	-	-	-	71	2.0%	(100.0%)
Interest earned - external investments	15,715	-	-	-	-	-	-	-
Interest earned - outstanding debtors	897	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	333	-	-	-	-	-	-	-
Agency services	19,022	-	-	-	-	-	-	-
Transfers recognised - operational	158,885	67,452	42.5%	67,452	42.5%	64,921	42.4%	3.9%
Other own revenue	189,390	6,941	3.7%	6,941	3.7%	11,638	7.2%	(40.4%)
Gains on disposal of PPE	3,156	-	-	-	-	-	-	-
Operating Expenditure	**387,838**	**46,032**	**11.9%**	**46,032**	**11.9%**	**47,374**	**13.8%**	**(2.8%)**
Employee related costs	132,798	27,983	21.1%	27,983	21.1%	27,393	23.0%	2.2%
Remuneration of councillors	11,572	2,560	22.1%	2,560	22.1%	2,613	24.2%	(2.0%)
Debt impairment	1,601	-	-	-	-	-	-	-
Depreciation and asset impairment	3,272	-	-	-	-	307	10.0%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	185	-	-	-	-	-	-	-
Contracted services	60,636	4,633	7.6%	4,633	7.6%	1,374	8.6%	237.3%
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	177,774	10,857	6.1%	10,857	6.1%	15,687	8.1%	(30.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2,278**	**28,361**		**28,361**		**29,257**		
Transfers recognised - capital	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2,278**	**28,361**		**28,361**		**29,257**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**2,278**	**28,361**		**28,361**		**29,257**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2,278**	**28,361**		**28,361**		**29,257**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2,278**	**28,361**		**28,361**		**29,257**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**9,303**	**35**	**.4%**	**35**	**.4%**	**-**	**-**	**(100.0%)**
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	9,303	35	.4%	35	.4%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**9,303**	**35**	**.4%**	**35**	**.4%**	**-**	**-**	**(100.0%)**
Governance and Administration	**1,440**	**29**	**2.0%**	**29**	**2.0%**	**-**	**-**	**(100.0%)**
Executive & Council	1,368	-	-	-	-	-	-	-
Budget & Treasury Office	72	-	-	-	-	-	-	-
Corporate Services	-	29	-	29	-	-	-	(100.0%)
Community and Public Safety	**7,833**	**6**	**.1%**	**6**	**.1%**	**-**	**-**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	2,000	-	-	-	-	-	-	-
Public Safety	5,790	6	.1%	6	.1%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	43	-	-	-	-	-	-	-
Economic and Environmental Services	**30**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	30	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**386,062**	**74,393**	**19.3%**	**74,393**	**19.3%**	**76,631**	**22.2%**	**(2.9%)**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	**211,462**	**6,941**	**3.3%**	**6,941**	**3.3%**	**11,710**	**6.5%**	**(40.7%)**
Government - operating	158,885	67,452	42.5%	67,452	42.5%	64,921	42.4%	3.9%
Government - capital	-	-	-	-	-	-	-	-
Interest	15,715	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(382,965)**	**(46,032)**	**12.0%**	**(46,032)**	**12.0%**	**(47,373)**	**14.0%**	**(2.8%)**
Suppliers and employees	(382,965)	(46,032)	12.0%	(46,032)	12.0%	(47,373)	14.0%	(2.8%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**3,097**	**28,361**	**915.8%**	**28,361**	**915.8%**	**29,257**	**439.4%**	**(3.1%)**
Cash Flow from Investing Activities								
Receipts	**1,365**	**(148,587)**	**(10,885.5%)**	**(148,587)**	**(10,885.5%)**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	3,156	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(1,791)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(148,587)	-	(148,587)	-	-	-	(100.0%)
Payments	**(9,303)**	**(35)**	**.4%**	**(35)**	**.4%**	**-**	**-**	**(100.0%)**
Capital assets	(9,303)	(35)	.4%	(35)	.4%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(7,938)**	**(148,622)**	**1,872.2%**	**(148,622)**	**1,872.2%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(4,842)**	**(120,261)**	**2,483.9%**	**(120,261)**	**2,483.9%**	**29,257**	**696.8%**	**(511.0%)**
Cash/cash equivalents at the year begin:	169,768	129,446	76.2%	129,446	76.2%	137,587	88.6%	(5.9%)
Cash/cash equivalents at the year end:	**164,926**	**9,185**	**5.6%**	**9,185**	**5.6%**	**166,844**	**104.6%**	**(94.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	69	7.2%	163	17.0%	13	1.3%	714	74.4%	960	4.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	539	2.8%	1,071	5.5%	796	4.1%	17,128	87.7%	19,534	95.3%	-	-	-	-
Total By Income Source	**609**	**3.0%**	**1,235**	**6.0%**	**809**	**3.9%**	**17,842**	**87.1%**	**20,494**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	69	7.2%	163	17.0%	13	1.3%	714	74.4%	960	4.7%	-	-	-	-
Other	539	2.8%	1,071	5.5%	796	4.1%	17,128	87.7%	19,534	95.3%	-	-	-	-
Total By Customer Group	**609**	**3.0%**	**1,235**	**6.0%**	**809**	**3.9%**	**17,842**	**87.1%**	**20,494**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	73	25.0%	51	17.5%	13	4.3%	156	53.2%	293	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**73**	**25.0%**	**51**	**17.5%**	**13**	**4.3%**	**156**	**53.2%**	**293**	**100.0%**

Contact Details

Municipal Manager	Mr Monde Stratu	044 803 1315
Financial Manager	Ms Louise Hoek	044 803 1300

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LAINGSBURG (WC051)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**81,821**	**16,448**	**20.1%**	**16,448**	**20.1%**	**10,423**	**13.7%**	**57.8%**
Property rates	4,117	3,835	93.2%	3,835	93.2%	4,247	102.3%	(9.7%)
Property rates - penalties and collection charges	-	42	-	42	-	0	-	30,297.8%
Service charges - electricity revenue	14,398	2,326	16.2%	2,326	16.2%	431	3.2%	439.2%
Service charges - water revenue	1,619	489	30.2%	489	30.2%	29	1.3%	1,591.1%
Service charges - sanitation revenue	1,280	462	36.1%	462	36.1%	5	.3%	9,887.1%
Service charges - refuse revenue	1,297	399	30.7%	399	30.7%	3	.2%	12,485.2%
Service charges - other	-	23	-	23	-	1	69.8%	1,732.6%
Rental of facilities and equipment	1,476	1,811	122.8%	1,811	122.8%	(42)	(5.7%)	(4,406.3%)
Interest earned - external investments	845	258	30.5%	258	30.5%	(34)	(4.2%)	(855.8%)
Interest earned - outstanding debtors	532	120	22.6%	120	22.6%	4	10.5%	2,762.0%
Dividends received	-	22	-	22	-	-	-	(100.0%)
Fines	34,488	2	-	2	-	1	-	192.3%
Licences and permits	1,247	220	17.6%	220	17.6%	106	9.9%	107.0%
Agency services	125	143	114.1%	143	114.1%	2	1.6%	7,198.6%
Transfers recognised - operational	20,222	6,312	31.2%	6,312	31.2%	5,669	31.5%	11.3%
Other own revenue	176	(12)	(6.9%)	(12)	(6.9%)	1	.6%	(1,252.6%)
Gains on disposal of PPE	-	(2)	-	(2)	-	-	-	(100.0%)
Operating Expenditure	**91,087**	**12,343**	**13.6%**	**12,343**	**13.6%**	**10,023**	**11.7%**	**23.1%**
Employee related costs	25,058	4,771	19.0%	4,771	19.0%	2,643	11.1%	80.5%
Remuneration of councillors	3,136	449	14.3%	449	14.3%	414	14.8%	8.5%
Debt impairment	25,908	218	.8%	218	.8%	1,524	-	(85.7%)
Depreciation and asset impairment	8,562	-	-	-	-	(265)	(3.3%)	(100.0%)
Finance charges	7	-	-	-	-	-	-	-
Bulk purchases	8,109	938	11.6%	938	11.6%	1,897	27.7%	(50.6%)
Other Materials	982	868	88.3%	868	88.3%	-	-	(100.0%)
Contracted services	6,455	503	7.8%	503	7.8%	28	.5%	1,718.8%
Transfers and grants	351	747	212.8%	747	212.8%	1,167	261.0%	(35.9%)
Other expenditure	12,520	1,966	15.7%	1,966	15.7%	2,615	7.0%	(24.8%)
Loss on disposal of PPE	-	1,884	-	1,884	-	-	-	(100.0%)
Surplus/(Deficit)	**(9,267)**	**4,106**		**4,106**		**400**		
Transfers recognised - capital	10,367	3,358	32.4%	3,358	32.4%	1,995	23.1%	68.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1,100**	**7,464**		**7,464**		**2,395**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1,100**	**7,464**		**7,464**		**2,395**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1,100**	**7,464**		**7,464**		**2,395**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1,100**	**7,464**		**7,464**		**2,395**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**10,367**	**3,358**	**32.4%**	**3,358**	**32.4%**	**672**	**7.4%**	**399.4%**
National Government	8,259	-	-	-	-	-	-	-
Provincial Government	2,108	3,358	159.3%	3,358	159.3%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**10,367**	**3,358**	**32.4%**	**3,358**	**32.4%**	**-**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	672	84.7%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**10,367**	**3,358**	**32.4%**	**3,358**	**32.4%**	**672**	**7.4%**	**399.4%**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**672**	**908.7%**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	672	-	(100.0%)
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**10,367**	**3,358**	**32.4%**	**3,358**	**32.4%**	**-**	**-**	**(100.0%)**
Electricity	2,000	-	-	-	-	-	-	-
Water	8,367	3,358	40.1%	3,358	40.1%	-	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**61,836**	**27,026**	**43.7%**	**27,026**	**43.7%**	**20,243**	**36.8%**	**33.5%**
Property rates, penalties and collection charges	3,785	1,434	37.9%	1,434	37.9%	64	1.9%	2,128.0%
Service charges	16,362	3,473	21.2%	3,473	21.2%	3,489	22.2%	(.5%)
Other revenue	**9,776**	**4,586**	**46.9%**	**4,586**	**46.9%**	**4,531**	**52.9%**	**1.2%**
Government - operating	20,222	8,768	43.4%	8,768	43.4%	8,082	45.3%	8.5%
Government - capital	10,367	8,476	81.8%	8,476	81.8%	3,993	46.1%	112.3%
Interest	1,324	290	21.9%	290	21.9%	84	9.8%	245.6%
Dividends	-	-	-	-	-	-	-	-
Payments	**(55,212)**	**(20,118)**	**36.4%**	**(20,118)**	**36.4%**	**(14,620)**	**28.1%**	**37.6%**
Suppliers and employees	(54,877)	(20,059)	36.6%	(20,059)	36.6%	(14,103)	28.4%	42.2%
Finance charges	(7)	-	-	-	-	-	-	-
Transfers and grants	(328)	(58)	17.8%	(58)	17.8%	(517)	21.6%	(88.7%)
Net Cash from/(used) Operating Activities	**6,624**	**6,909**	**104.3%**	**6,909**	**104.3%**	**5,623**	**184.4%**	**22.9%**
Cash Flow from Investing Activities								
Receipts	**-**	**6,000**	**-**	**6,000**	**-**	**400**	**-**	**1,400.0%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	6,000	-	6,000	-	400	-	1,400.0%
Payments	**(10,367)**	**(3,358)**	**32.4%**	**(3,358)**	**32.4%**	**(672)**	**7.4%**	**399.4%**
Capital assets	(10,367)	(3,358)	32.4%	(3,358)	32.4%	(672)	7.4%	399.4%
Net Cash from/(used) Investing Activities	**(10,367)**	**2,642**	**(25.5%)**	**2,642**	**(25.5%)**	**(272)**	**3.0%**	**(1,069.7%)**
Cash Flow from Financing Activities								
Receipts	**33**	**14**	**41.0%**	**14**	**41.0%**	**22**	**93.2%**	**(39.4%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	33	14	41.0%	14	41.0%	22	93.2%	(39.4%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**33**	**14**	**41.0%**	**14**	**41.0%**	**22**	**93.2%**	**(39.4%)**
Net Increase/(Decrease) in cash held	**(3,710)**	**9,564**	**(257.8%)**	**9,564**	**(257.8%)**	**5,373**	**(88.9%)**	**78.0%**
Cash/cash equivalents at the year begin:	4,346	13,654	314.2%	13,654	314.2%	9,964	(114.4%)	37.0%
Cash/cash equivalents at the year end:	**636**	**23,218**	**3,649.6%**	**23,218**	**3,649.6%**	**15,338**	**(104.0%)**	**51.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	200	25.0%	31	3.8%	36	4.5%	532	66.6%	799	7.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1,069	55.7%	74	3.9%	74	3.9%	703	36.6%	1,920	18.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2,347	52.4%	22	.5%	1	-	2,110	47.1%	4,481	43.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(5)	(.7%)	39	5.7%	31	4.4%	628	90.6%	693	6.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	160	34.0%	27	5.7%	19	4.1%	264	56.2%	470	4.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	103	14.6%	33	4.7%	34	4.8%	537	75.9%	707	6.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	1,195	100.0%	-	-	-	-	1,195	11.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	23	24.9%	2	1.7%	15	16.2%	52	57.3%	91	.9%	-	-	-	-
Total By Income Source	**3,897**	**37.6%**	**1,424**	**13.7%**	**209**	**2.0%**	**4,826**	**46.6%**	**10,356**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	635	27.0%	386	16.4%	55	2.4%	1,279	54.3%	2,355	22.7%	-	-	-	-
Commercial	1,954	52.0%	387	10.3%	70	1.9%	1,346	35.8%	3,756	36.3%	-	-	-	-
Households	1,308	30.8%	651	15.3%	84	2.0%	2,202	51.9%	4,245	41.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**3,897**	**37.6%**	**1,424**	**13.7%**	**209**	**2.0%**	**4,826**	**46.6%**	**10,356**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Ms AS Groenewald (Alida) - Acting MM	023 551 1019
Financial Manager	Mrs A S Groenewald (Alida)	023 551 1019

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: PRINCE ALBERT (WC052)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**82,364**	**19,491**	**23.7%**	**19,491**	**23.7%**	**17,217**	**25.1%**	**13.2%**
Property rates	3,453	1,529	44.3%	1,529	44.3%	1,402	45.8%	9.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	14,331	3,671	25.6%	3,671	25.6%	3,379	24.9%	8.6%
Service charges - water revenue	3,584	769	21.5%	769	21.5%	692	18.1%	11.1%
Service charges - sanitation revenue	2,906	841	28.9%	841	28.9%	741	28.1%	13.5%
Service charges - refuse revenue	1,622	429	26.4%	429	26.4%	387	26.2%	10.8%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	462	98	21.2%	98	21.2%	146	33.3%	(33.0%)
Interest earned - external investments	2,280	753	33.0%	753	33.0%	639	60.3%	17.9%
Interest earned - outstanding debtors	698	176	25.2%	176	25.2%	115	14.8%	53.1%
Dividends received	-	-	-	-	-	-	-	-
Fines	3,713	852	22.9%	852	22.9%	934	23.3%	(8.8%)
Licences and permits	-	54	-	54	-	16	8.6%	245.5%
Agency services	220	-	-	-	-	-	-	-
Transfers recognised - operational	43,823	10,102	23.1%	10,102	23.1%	8,563	23.8%	18.0%
Other own revenue	5,273	218	4.1%	218	4.1%	203	13.0%	7.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**82,342**	**22,754**	**27.6%**	**22,754**	**27.6%**	**12,923**	**18.9%**	**76.1%**
Employee related costs	21,839	5,298	24.3%	5,298	24.3%	3,795	20.4%	39.6%
Remuneration of councillors	3,086	-	-	-	-	662	22.7%	(100.0%)
Debt impairment	5,930	832	14.0%	832	14.0%	712	13.1%	16.9%
Depreciation and asset impairment	2,978	744	25.0%	744	25.0%	703	25.0%	5.9%
Finance charges	55	-	-	-	-	-	-	-
Bulk purchases	9,800	3,580	36.5%	3,580	36.5%	2,221	26.2%	61.2%
Other Materials	639	-	-	-	-	-	-	-
Contracted services	6,809	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	31,207	12,300	39.4%	12,300	39.4%	4,829	49.7%	154.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**22**	**(3,264)**		**(3,264)**		**4,294**		
Transfers recognised - capital	12,400	1,824	14.7%	1,824	14.7%	1,726	-	5.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**12,422**	**(1,440)**		**(1,440)**		**6,020**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**12,422**	**(1,440)**		**(1,440)**		**6,020**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**12,422**	**(1,440)**		**(1,440)**		**6,020**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**12,422**	**(1,440)**		**(1,440)**		**6,020**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**15,700**	**573**	**3.7%**	**573**	**3.7%**	**1,793**	**21.0%**	**(68.0%)**
National Government	12,400	573	4.6%	573	4.6%	1,793	21.8%	(68.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**12,400**	**573**	**4.6%**	**573**	**4.6%**	**1,793**	**21.0%**	**(68.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	3,300	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**15,700**	**573**	**3.7%**	**573**	**3.7%**	**1,793**	**21.0%**	**(68.0%)**
Governance and Administration	**20**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	20	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**500**	**-**	**-**	**-**	**-**	**2**	**.3%**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	500	-	-	-	-	2	.3%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4,366**	**10**	**.2%**	**10**	**.2%**	**1,791**	**38.5%**	**(99.4%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	4,366	10	.2%	10	.2%	1,791	38.5%	(99.4%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**10,813**	**563**	**5.2%**	**563**	**5.2%**	**-**	**-**	**(100.0%)**
Electricity	2,250	563	25.0%	563	25.0%	-	-	(100.0%)
Water	4,975	-	-	-	-	-	-	-
Waste Water Management	900	-	-	-	-	-	-	-
Waste Management	2,688	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**87,735**	**23,736**	**27.1%**	**23,736**	**27.1%**	**20,746**	**30.2%**	**14.4%**
Property rates, penalties and collection charges	2,935	1,043	35.5%	1,043	35.5%	1,030	33.7%	1.3%
Service charges	19,076	4,202	22.0%	4,202	22.0%	4,090	19.0%	2.7%
Other revenue	**6,627**	**(124)**	**(1.9%)**	**(124)**	**(1.9%)**	**541**	**8.2%**	**(123.0%)**
Government - operating	43,823	10,545	24.1%	10,545	24.1%	9,807	27.5%	7.5%
Government - capital	12,400	7,318	59.0%	7,318	59.0%	4,640	-	57.7%
Interest	2,873	753	26.2%	753	26.2%	639	34.7%	17.9%
Dividends	-	-	-	-	-	-	-	-
Payments	**(71,418)**	**(8,443)**	**11.8%**	**(8,443)**	**11.8%**	**(10,348)**	**15.1%**	**(18.4%)**
Suppliers and employees	(71,363)	(8,443)	11.8%	(8,443)	11.8%	(10,348)	15.8%	(18.4%)
Finance charges	(55)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**16,317**	**15,294**	**93.7%**	**15,294**	**93.7%**	**10,398**	**3,464.8%**	**47.1%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(15,584)**	**(2,242)**	**14.4%**	**(2,242)**	**14.4%**	**(1,729)**	**-**	**29.7%**
Capital assets	(15,584)	(2,242)	14.4%	(2,242)	14.4%	(1,729)	-	29.7%
Net Cash from/(used) Investing Activities	**(15,584)**	**(2,242)**	**14.4%**	**(2,242)**	**14.4%**	**(1,729)**	**-**	**29.7%**
Cash Flow from Financing Activities								
Receipts	**39**	**13**	**33.9%**	**13**	**33.9%**	**5**	**-**	**146.8%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	39	13	33.9%	13	33.9%	5	-	146.8%
Payments	**(24)**	**(22)**	**90.3%**	**(22)**	**90.3%**	**(22)**	**-**	**(.2%)**
Repayment of borrowing	(24)	(22)	90.3%	(22)	90.3%	(22)	-	(.2%)
Net Cash from/(used) Financing Activities	**15**	**(9)**	**(59.1%)**	**(9)**	**(59.1%)**	**(17)**	**-**	**(47.6%)**
Net Increase/(Decrease) in cash held	**747**	**13,043**	**1,745.2%**	**13,043**	**1,745.2%**	**8,653**	**2,883.3%**	**50.7%**
Cash/cash equivalents at the year begin:	30,400	25,414	83.6%	25,414	83.6%	26,748	100.0%	(5.0%)
Cash/cash equivalents at the year end:	**31,147**	**38,457**	**123.5%**	**38,457**	**123.5%**	**35,401**	**130.9%**	**8.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	276	7.5%	208	5.6%	239	6.5%	2,959	80.4%	3,682	32.7%	12	.3%	5,284	144.0%
Trade and Other Receivables from Exchange Transactions - Electricity	653	35.0%	228	12.2%	115	6.2%	870	46.6%	1,866	16.6%	0	-	810	43.0%
Receivables from Non-exchange Transactions - Property Rates	134	8.2%	42	2.6%	334	20.5%	1,118	68.7%	1,628	14.5%	0	-	354	22.0%
Receivables from Exchange Transactions - Waste Water Management	133	6.7%	169	8.5%	135	6.8%	1,559	78.1%	1,996	17.7%	5	.2%	2,656	133.0%
Receivables from Exchange Transactions - Waste Management	140	8.6%	121	7.4%	97	5.9%	1,275	78.1%	1,633	14.5%	3	.2%	2,452	150.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	1,413	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	80.0%	-	-	-	-	0	20.0%	0	-	-	-	-	-
Other	(24)	(5.3%)	21	4.6%	11	2.5%	444	98.1%	453	4.0%	-	-	200	44.0%
Total By Income Source	**1,313**	**11.7%**	**789**	**7.0%**	**931**	**8.3%**	**8,225**	**73.1%**	**11,258**	**100.0%**	**20**	**.2%**	**13,170**	**117.0%**
Debtors Age Analysis By Customer Group														
Organs of State	152	27.9%	52	9.5%	45	8.2%	296	54.4%	544	4.8%	-	-	-	-
Commercial	218	14.9%	79	5.4%	291	19.9%	874	59.8%	1,463	13.0%	-	-	-	-
Households	943	10.2%	658	7.1%	595	6.4%	7,054	76.3%	9,250	82.2%	20	.2%	13,170	142.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1,313**	**11.7%**	**789**	**7.0%**	**931**	**8.3%**	**8,225**	**73.1%**	**11,258**	**100.0%**	**20**	**.2%**	**13,170**	**117.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1,229	100.0%	-	-	-	-	-	-	1,229	10.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	385	100.0%	-	-	-	-	-	-	385	3.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	9,904	100.0%	-	-	-	-	-	-	9,904	86.0%
Total	**11,517**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**11,517**	**100.0%**

Contact Details

Municipal Manager	Mr H Mettler (Heinrich)	023 541 1320
Financial Manager	Mr J Neethling (Jannie)	023 541 1036

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BEAUFORT WEST (WC053)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**303,973**	**119,805**	**39.4%**	**119,805**	**39.4%**	**111,062**	**37.6%**	**7.9%**
Property rates	37,156	36,257	97.6%	36,257	97.6%	33,809	97.2%	7.2%
Property rates - penalties and collection charges	-	188	-	188	-	135	21.0%	39.3%
Service charges - electricity revenue	78,474	19,567	24.9%	19,567	24.9%	30,696	41.1%	(36.3%)
Service charges - water revenue	20,008	3,141	15.7%	3,141	15.7%	11,006	56.6%	(71.5%)
Service charges - sanitation revenue	15,517	5,415	34.9%	5,415	34.9%	4,951	34.1%	9.4%
Service charges - refuse revenue	8,166	2,359	28.9%	2,359	28.9%	2,185	29.2%	8.0%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1,376	198	14.4%	198	14.4%	329	24.2%	(39.8%)
Interest earned - external investments	1,260	-	-	-	-	45	3.6%	(100.0%)
Interest earned - outstanding debtors	2,940	680	23.1%	680	23.1%	756	28.9%	(10.1%)
Dividends received	-	-	-	-	-	-	-	-
Fines	30,429	940	3.1%	940	3.1%	2,573	5.7%	(63.5%)
Licences and permits	629	86	13.7%	86	13.7%	72	12.2%	19.0%
Agency services	750	188	25.1%	188	25.1%	215	31.6%	(12.3%)
Transfers recognised - operational	102,893	49,872	48.5%	49,872	48.5%	23,100	25.2%	115.9%
Other own revenue	4,375	913	20.9%	913	20.9%	1,191	89.8%	(23.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**319,844**	**80,227**	**25.1%**	**80,227**	**25.1%**	**47,028**	**15.5%**	**70.6%**
Employee related costs	103,811	23,746	22.9%	23,746	22.9%	20,908	22.4%	13.6%
Remuneration of councillors	6,225	1,477	23.7%	1,477	23.7%	1,255	23.3%	17.7%
Debt impairment	22,832	4,114	18.0%	4,114	18.0%	1,919	5.4%	114.4%
Depreciation and asset impairment	19,222	4,805	25.0%	4,805	25.0%	4,234	25.0%	13.5%
Finance charges	2,308	467	20.2%	467	20.2%	187	10.9%	150.5%
Bulk purchases	70,500	8,614	12.2%	8,614	12.2%	7,822	11.5%	10.1%
Other Materials	19,720	3,393	17.2%	3,393	17.2%	2,573	9.2%	31.8%
Contracted services	8,639	798	9.2%	798	9.2%	903	25.1%	(11.6%)
Transfers and grants	650	140	21.5%	140	21.5%	2	2.2%	6,245.5%
Other expenditure	65,936	32,673	49.6%	32,673	49.6%	7,224	14.1%	352.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(15,871)**	**39,578**		**39,578**		**64,034**		
Transfers recognised - capital	23,087	3,898	16.9%	3,898	16.9%	17,496	119.5%	(77.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**7,216**	**43,477**		**43,477**		**81,530**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**7,216**	**43,477**		**43,477**		**81,530**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**7,216**	**43,477**		**43,477**		**81,530**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**7,216**	**43,477**		**43,477**		**81,530**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**24,187**	**3,961**	**16.4%**	**3,961**	**16.4%**	**17,984**	**113.3%**	**(78.0%)**
National Government	23,087	3,898	16.9%	3,898	16.9%	4,977	36.0%	(21.7%)
Provincial Government	-	-	-	-	-	12,519	1,564.9%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**23,087**	**3,898**	**16.9%**	**3,898**	**16.9%**	**17,496**	**119.5%**	**(77.7%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1,100	62	5.7%	62	5.7%	488	39.7%	(87.2%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**24,187**	**3,961**	**16.4%**	**3,961**	**16.4%**	**17,984**	**113.3%**	**(78.0%)**
Governance and Administration	**500**	**38**	**7.5%**	**38**	**7.5%**	**487**	**71.6%**	**(92.3%)**
Executive & Council	50	1	1.8%	1	1.8%	-	-	(100.0%)
Budget & Treasury Office	450	2	.4%	2	.4%	5	.7%	(61.0%)
Corporate Services	-	35	-	35	-	482	-	(92.8%)
Community and Public Safety	**3,009**	**21**	**.7%**	**21**	**.7%**	**2,035**	**64.6%**	**(99.0%)**
Community & Social Services	200	-	-	-	-	-	-	-
Sport And Recreation	2,809	21	.8%	21	.8%	2,035	94.6%	(99.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**6,301**	**783**	**12.4%**	**783**	**12.4%**	**217**	**4.7%**	**261.6%**
Planning and Development	200	4	1.8%	4	1.8%	1	-	236.5%
Road Transport	6,101	780	12.8%	780	12.8%	216	4.7%	261.7%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**14,377**	**3,119**	**21.7%**	**3,119**	**21.7%**	**15,246**	**205.6%**	**(79.5%)**
Electricity	14,060	3,119	22.2%	3,119	22.2%	-	-	(100.0%)
Water	-	-	-	-	-	1,055	83.0%	(100.0%)
Waste Water Management	317	-	-	-	-	14,190	671.1%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**307,338**	**99,761**	**32.5%**	**99,761**	**32.5%**	**88,679**	**32.4%**	**12.5%**
Property rates, penalties and collection charges	32,629	10,621	32.5%	10,621	32.5%	8,769	26.3%	21.1%
Service charges	113,783	25,370	22.3%	25,370	22.3%	27,208	25.0%	(6.8%)
Other revenue	**30,746**	**2,119**	**6.9%**	**2,119**	**6.9%**	**3,868**	**18.3%**	**(45.2%)**
Government - operating	102,893	52,246	50.8%	52,246	50.8%	27,083	29.6%	92.9%
Government - capital	23,087	8,725	37.8%	8,725	37.8%	20,995	143.4%	(58.4%)
Interest	4,200	680	16.2%	680	16.2%	756	19.9%	(10.1%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(276,539)**	**(71,307)**	**25.8%**	**(71,307)**	**25.8%**	**(40,875)**	**16.4%**	**74.5%**
Suppliers and employees	(274,531)	(70,700)	25.8%	(70,700)	25.8%	(40,686)	16.4%	73.8%
Finance charges	(1,358)	(467)	34.4%	(467)	34.4%	(187)	10.9%	150.5%
Transfers and grants	(650)	(140)	21.5%	(140)	21.5%	(2)	2.2%	6,245.5%
Net Cash from/(used) Operating Activities	**30,799**	**28,454**	**92.4%**	**28,454**	**92.4%**	**47,804**	**201.8%**	**(40.5%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(24,187)**	**(3,961)**	**16.4%**	**(3,961)**	**16.4%**	**(17,984)**	**113.3%**	**(78.0%)**
Capital assets	(24,187)	(3,961)	16.4%	(3,961)	16.4%	(17,984)	113.3%	(78.0%)
Net Cash from/(used) Investing Activities	**(24,187)**	**(3,961)**	**16.4%**	**(3,961)**	**16.4%**	**(17,984)**	**112.5%**	**(78.0%)**
Cash Flow from Financing Activities								
Receipts	**103**	**(2)**	**(1.5%)**	**(2)**	**(1.5%)**	**(3)**	**(4.6%)**	**(44.3%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	103	(2)	(1.5%)	(2)	(1.5%)	(3)	(4.6%)	(44.3%)
Payments	**(4,329)**	**(412)**	**9.5%**	**(412)**	**9.5%**	**(369)**	**12.4%**	**11.7%**
Repayment of borrowing	(4,329)	(412)	9.5%	(412)	9.5%	(369)	12.4%	11.7%
Net Cash from/(used) Financing Activities	**(4,226)**	**(413)**	**9.8%**	**(413)**	**9.8%**	**(371)**	**12.7%**	**11.3%**
Net Increase/(Decrease) in cash held	**2,386**	**24,080**	**1,009.1%**	**24,080**	**1,009.1%**	**29,448**	**615.3%**	**(18.2%)**
Cash/cash equivalents at the year begin:	5,199	5,199	100.0%	5,199	100.0%	4,413	100.0%	17.8%
Cash/cash equivalents at the year end:	**7,585**	**29,278**	**386.0%**	**29,278**	**386.0%**	**33,861**	**368.1%**	**(13.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1,245	18.5%	502	7.5%	329	4.9%	4,658	69.2%	6,734	6.9%	-	-	89	1.0%
Trade and Other Receivables from Exchange Transactions - Electricity	4,441	55.6%	948	11.9%	249	3.1%	2,344	29.4%	7,981	8.1%	-	-	33	-
Receivables from Non-exchange Transactions - Property Rates	810	7.6%	469	4.4%	152	1.4%	9,160	86.5%	10,591	10.8%	-	-	226	2.0%
Receivables from Exchange Transactions - Waste Water Management	1,436	9.2%	709	4.6%	1,612	10.3%	11,827	75.9%	15,584	15.9%	-	-	577	4.0%
Receivables from Exchange Transactions - Waste Management	771	8.6%	439	4.9%	644	7.2%	7,065	79.2%	8,919	9.1%	-	-	446	5.0%
Receivables from Exchange Transactions - Property Rental Debtors	5	8.4%	2	3.8%	2	3.1%	47	84.7%	56	.1%	-	-	1	2.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3,434	7.1%	1,665	3.5%	6,977	14.5%	36,126	74.9%	48,201	49.2%	-	-	-	-
Total By Income Source	**12,140**	**12.4%**	**4,734**	**4.8%**	**9,964**	**10.2%**	**71,227**	**72.6%**	**98,065**	**100.0%**	**-**	**-**	**1,371**	**1.0%**
Debtors Age Analysis By Customer Group														
Organs of State	1,332	18.6%	470	6.6%	2,680	37.5%	2,666	37.3%	7,148	7.3%	-	-	-	-
Commercial	3,098	23.0%	903	6.7%	2,768	20.5%	6,727	49.8%	13,496	13.8%	-	-	-	-
Households	6,762	9.3%	3,150	4.4%	3,090	4.3%	59,336	82.0%	72,338	73.8%	-	-	1,371	2.0%
Other	948	18.7%	210	4.1%	1,426	28.0%	2,499	49.2%	5,083	5.2%	-	-	-	-
Total By Customer Group	**12,140**	**12.4%**	**4,734**	**4.8%**	**9,964**	**10.2%**	**71,227**	**72.6%**	**98,065**	**100.0%**	**-**	**-**	**1,371**	**1.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	7,030	100.0%	-	-	-	-	-	-	7,030	50.2%
Bulk Water	453	100.0%	-	-	-	-	-	-	453	3.2%
PAYE deductions	1,067	100.0%	-	-	-	-	-	-	1,067	7.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1,306	100.0%	-	-	-	-	-	-	1,306	9.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	378	13.7%	531	19.3%	115	4.2%	1,733	62.9%	2,757	19.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1,386	100.0%	-	-	-	-	-	-	1,386	9.9%
Total	**11,619**	**83.0%**	**531**	**3.8%**	**115**	**.8%**	**1,733**	**12.4%**	**13,998**	**100.0%**

Contact Details

Municipal Manager	Mr KJ Haarhoff	023 414 8100
Financial Manager	Mr C J Kymdell	023 414 8100

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CENTRAL KAROO (DC5)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**81,897**	**25,184**	**30.8%**	**25,184**	**30.8%**	**21,293**	**29.5%**	**18.3%**
Property rates	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	100	-	-	-	-	19	26.9%	(100.0%)
Interest earned - external investments	700	174	24.9%	174	24.9%	158	28.7%	10.3%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	9	-	(100.0%)
Agency services	3,947	899	22.8%	899	22.8%	10,269	300.4%	(91.2%)
Transfers recognised - operational	35,883	13,217	36.8%	13,217	36.8%	10,758	40.3%	22.9%
Other own revenue	41,267	10,893	26.4%	10,893	26.4%	80	.2%	13,506.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**80,483**	**19,219**	**23.9%**	**19,219**	**23.9%**	**15,664**	**21.8%**	**22.7%**
Employee related costs	47,419	10,262	21.6%	10,262	21.6%	9,016	25.0%	13.8%
Remuneration of councillors	4,032	945	23.4%	945	23.4%	539	14.0%	75.4%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	432	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	66	133	203.7%	133	203.7%	18	-	658.7%
Contracted services	1,406	935	66.5%	935	66.5%	1,327	-	(29.5%)
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	27,128	6,944	25.6%	6,944	25.6%	4,765	15.1%	45.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1,414**	**5,965**		**5,965**		**5,629**		
Transfers recognised - capital	-	-	-	-	-	800	80.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1,414**	**5,965**		**5,965**		**6,429**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1,414**	**5,965**		**5,965**		**6,429**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1,414**	**5,965**		**5,965**		**6,429**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1,414**	**5,965**		**5,965**		**6,429**		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2017/18 to Q1 of 2018/19
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**1,015**	**131**	**12.9%**	**131**	**12.9%**	**2**	**.2%**	**5,555.3%**
National Government	915	98	10.7%	98	10.7%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**915**	**98**	**10.7%**	**98**	**10.7%**	**-**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	100	-	-	-	-	-	-	-
Public contributions and donations	-	33	-	33	-	2	-	1,325.9%
Capital Expenditure Standard Classification	**1,015**	**131**	**12.9%**	**131**	**12.9%**	**2**	**.2%**	**5,555.3%**
Governance and Administration	**719**	**110**	**15.3%**	**110**	**15.3%**	**2**	**.8%**	**4,659.5%**
Executive & Council	47	33	70.6%	33	70.6%	-	-	(100.0%)
Budget & Treasury Office	673	28	4.2%	28	4.2%	2	.9%	1,127.8%
Corporate Services	-	49	-	49	-	-	-	(100.0%)
Community and Public Safety	**164**	**21**	**12.6%**	**21**	**12.6%**	**-**	**-**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	100	4	4.2%	4	4.2%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	64	17	25.9%	17	25.9%	-	-	(100.0%)
Economic and Environmental Services	**132**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	32	-	-	-	-	-	-	-
Road Transport	100	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities								
Receipts	**81,897**	**25,184**	**30.8%**	**25,184**	**30.8%**	**22,092**	**30.1%**	**14.0%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	**45,314**	**11,792**	**26.0%**	**11,792**	**26.0%**	**10,376**	**23.0%**	**13.6%**
Government - operating	35,883	13,217	36.8%	13,217	36.8%	10,758	40.3%	22.9%
Government - capital	-	-	-	-	-	800	80.0%	(100.0%)
Interest	700	174	24.9%	174	24.9%	158	28.7%	10.3%
Dividends	-	-	-	-	-	-	-	-
Payments	**(80,051)**	**(16,384)**	**20.5%**	**(16,384)**	**20.5%**	**(19,628)**	**27.4%**	**(16.5%)**
Suppliers and employees	(52,922)	(16,384)	31.0%	(16,384)	31.0%	(19,628)	27.4%	(16.5%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(27,128)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**1,846**	**8,799**	**476.6%**	**8,799**	**476.6%**	**2,464**	**140.9%**	**257.2%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**(118)**	**17.1%**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	(118)	17.1%	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(1,015)**	**(131)**	**12.9%**	**(131)**	**12.9%**	**2**	**(.2%)**	**(7,599.3%)**
Capital assets	(1,015)	(131)	12.9%	(131)	12.9%	2	(.2%)	(7,599.3%)
Net Cash from/(used) Investing Activities	**(1,015)**	**(131)**	**12.9%**	**(131)**	**12.9%**	**(116)**	**6.3%**	**12.8%**
Cash Flow from Financing Activities								
Receipts	**106**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	106	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**106**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**936**	**8,669**	**925.7%**	**8,669**	**925.7%**	**2,348**	**(2,424.0%)**	**269.2%**
Cash/cash equivalents at the year begin:	2,989	2,989	100.0%	2,989	100.0%	8,286	98.8%	(63.9%)
Cash/cash equivalents at the year end:	**3,925**	**11,658**	**297.0%**	**11,658**	**297.0%**	**10,634**	**128.3%**	**9.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	151	5.5%	1,705	62.1%	7	.3%	884	32.2%	2,747	100.0%	-	-	-	-
Total By Income Source	**151**	**5.5%**	**1,705**	**62.1%**	**7**	**.3%**	**884**	**32.2%**	**2,747**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	151	5.5%	1,705	62.1%	7	.3%	884	32.2%	2,747	100.0%	-	-	-	-
Total By Customer Group	**151**	**5.5%**	**1,705**	**62.1%**	**7**	**.3%**	**884**	**32.2%**	**2,747**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	48	2.9%	816	49.1%	20	1.2%	778	46.8%	1,661	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**48**	**2.9%**	**816**	**49.1%**	**20**	**1.2%**	**778**	**46.8%**	**1,661**	**100.0%**

Contact Details

Municipal Manager	Mr S Jooste (Stefanus)	023 449 1066
Financial Manager	Ms Ursula Baartman	023 449 1000

Source Local Government Database

1. All figures in this report are unaudited.